LAND VALUES.

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NOTES OF THE MONTH.

The Changing Attitudes.

For several months, from the time that public opinion began to run strongly in favour of the Budget, the moderate Conservative papers urged the Lords not to violate the Constitution, not to put themselves in the wrong, not to stake their very existence on the chances of a General Election. As soon as the Budget was rejected, before the echoes of their appeals and warnings had died away, these papers reversed their position and urged their readers to support the violators of the Constitution. The same is true of leading politicians among the Lords. Such men as Lord Cromer and Lord St. Aldwyn denounced the rejection of the Budget in the most unqualified manner, but for party reasons they ask the electors to support the men who are responsible for the rejection. This false and hollow support by the leading papers and politicians makes the whole Tory campaign weak and halting. The ablest champions on that side are "playing the game" rather than fighting. Besides, the force of the agitation on the taxation of land values has compelled the Tories to formulate a land policy, but an ineffectual policy the weakness of which Mr. Balfour admits. They see no way through the problem. The only men who do are those who understand and advocate the taxation of land values.

An Omission and a Weakness.

Writing in the TIMES of December 11th, Mr. J. L. Green, Secretary of the Rural Labourers' League, says :—"At a time when the Liberals are claiming that they are justified in the revolution they are proposing in the Taxation of Land Values, may I mention that I have examined the election addresses of the Liberal candidates issued at the General Election of 1906? I find that 379 Liberals were returned, and that of these 235 made no allusion at all to the Taxation of Land Values, whilst of the remainder (that is to say, 144), 16 confined themselves to the taxation of 'ground-rents,' whilst not half-a-dozen alluded to the taxation of agricultural land! The following gentlemen, moreover, made no allusion whatever to the Taxation of Land Values, viz. :—Mr. A. Ure (the Lord Advocate), Mr. Lloyd George, Mr. Asquith, Mr. Morley (now Lord Morley), Mr. Fowler (now Lord Wolverhampton), Mr. H. J. Gladstone, Mr. Haldane, Mr. S. Buxton, Mr. Birrell, and the late Sir Henry Campbell-Bannerman. Of the other members of the Cabinet, Mr. Churchill confined himself to what he termed 'ground values,' Sir E. Grey to 'site values in large towns,' Mr. John Burns to 'ground rents,' Mr. Runciman to 'urban values,' and only one, Mr. Lewis Harcourt, referred to 'ground rents, site values and mining royalties.'"

We hope Liberal Ministers and candidates will see that this charge cannot be made against them after the General Election of this year. If they are sincere in their desire to tax land values, there can be no harm in telling the electors. A declaration of their intention will strengthen their hands when they come to carry it out.

Land Nationalisation Society and the Importance of Purchase.

The MANCHESTER GUARDIAN, of November 30th, contained a statement by the Secretary of the Land Nationalisation Society, on their programme for the for the General Election.

"Our principal plank," he said, "will be our objection to the House of Lords, not merely on account of its veto, but because it is, in our opinion, constituted on a wrong basis. Practically one-fifth of the country is possessed by the members of the House of Lords, and that fact naturally gives them a bias on the land question. We consider that the compulsory purchase of land at its rateable value is more important than even land taxes."

It is not the moment for reformers to debate policies, but in recording this statement which puts purchase before taxation of land values, we need hardly say that we absolutely disagree with it. Compulsory State purchase sends up the price of land; taxation of land values reduces it. We aim at the latter result.

The Jingo Vice.

Mr. Robert Blatchford, author of "Merrie England" and other well-known works on social questions, is making a second strenuous effort in the DAILY MAIL to incite the British people to a war with Germany.

"At the present moment," he says, "the whole country is in a ferment about the Budget, and the Peers, and

the Election. It seems sheer criminal lunacy to waste time and strength in chasing such political bubbles when the existence of the Empire is threatened by so brave and powerful and indefatigable a nation as Germany."

We never admired Mr. Blatchford's treatment of the social problem. It always left it still more a problem to us. He revealed no guiding principle, no way out. We are not surprised, therefore, that he should now sneer at the practical treatment of this problem as "political bubbles." Calling himself a "Socialist," he seeks to introduce war, the most hostile element to social life, into two societies. There has been an unmistakable attempt in the strongholds of privilege to make a diversion from Mr. Lloyd George's "implacable war against poverty." This is part of it. But the British people are not wholly insane. They gave the jingoes their chance 10 years ago in South Africa. They discovered their real enemy even there in the landlordism which closed the mines against British labour and opened them to imported and poorly paid Chinese.

Marie Corelli's Explanation.

Miss Corelli has made it clear why she is opposed to Woman's Suffrage. She does not wish or need a vote. With her reputation as a romancer she has presumed to issue an "Address to the Voters of the United Kingdom on the subject of the General Election." No doubt Miss Corelli hopes to influence thousands of votes, and so what is one vote to her? The electors are to vote Tory. The question is whether the Empire is to be "hurled down into the devouring waters of Socialism or rescued and led back to the security of home with peace and honour."

We understand Miss Corelli's meaning. We heard her shrieks during the South African War.

Is Justice so obscure?

> Over two centuries ago the then Viscount Campden left by will some £200 and a few patches of scrub land "situated in the village of Kensington, a few miles out of London." To-day that bequest brings in an income of over £4,000 a year, but even the most rabid land nationaliser would not quarrel with the action of the trustees, who, out of it, maintain the Campden Technical Institute in Lancaster-Road. North Kensington, an increasing centre of happy usefulness, where the young men and women of that part of the borough are helped to fit themselves for their work in after life.

This passage from the DAILY TELEGRAPH of December 18th, is obviously directed at us. We are not rabid land nationalisers, we only propose that this £4,000 should be appropriated for the benefit of the people who produce it. The barefaced advocacy of robbery by the TELEGRAPH is surely striking enough to make any one appreciate it as robbery and nothing else. This £4,000 is produced by the labour of men and women: it is a part of the land value of Kensington, and the land value of Kensington is produced by the people who pay for its public services. This wealth should be used for the benefit of all the people who have taken part in its production, and not by a few who are able to take advantage of a technical institute. This wealth should be disposed of, not according to the will of a viscount who died over two centuries ago, or even according to the will of a few clergymen and philanthropists, but in accordance with the wishes of all the people who take part in its production. This is broad, square and even justice, and the distinction between it and the narrow and wretched privilege which the TELEGRAPH supports is as clear as the difference between black and white. Why should some young men and women be helped to fit themselves for their work in after life at the expense of others, when every just and expedient consideration demands that all should be so helped, and when the means of help are so abundant. We ask the TELEGRAPH to contemplate again the meaning of this simple fact which it has chronicled, and we are sure that if it is not hopelessly blinded, it will review and alter its whole policy on this question.

Is there any Distinction?

Speaking in the House of Commons on November 4th, in the debate on the Finance Bill, Lord Robert Cecil said:—

> I quite agree that a large number of hon. Gentlemen of Conservative opinions have pledged themselves to the taxation of land values. But what for? As a substitution for our existing system of rating, which is a perfectly easy and rational proposition. You have already the principle that land contributes to the local rates, and the question is whether the rates should be levied upon the improved value or upon the site value. That is a fair subject of discussion, and I do not think anyone would suggest that the alterations from improved value to site value is Socialism or any extravagant or novel proposition. It is quite a different thing when you come to putting on additional burdens with additional provisions.

This admission from Lord Robert is encouraging. Are we to take it that when a tax is levied to provide additional revenue it is different in principle to the same tax levied in substitution of others? If the principle of rating on land values is sound, then the principle of taxing on land values is sound. In any case, when the question of substituting land values for our existing system of local rating comes along for consideration, as it is sure to do when the Local Rating Authorities have the value of the land made out, may we look forward to Lord Robert Cecil's hearty support of the policy? As he says: "It is a fair subject for discussion," and we shall always be pleased to have his assistance in promoting it.

Overcrowding in Glasgow.

At St. Rollox Police Court, Glasgow, on November 12th, several cases of overcrowding were dealt with by Bailie Guest. One was that of a woman who admitted having 15 persons in her two-apartment house, which was ticketed for five persons. The sanitary officers stated that when they visited the house they found it occupied by eight adults and seven children, who were huddled together in beds and on "shake-downs" on the floor. Accused was fined 10s. 6d. or seven days' imprisonment. Commenting on this and other cases, the Magistrate said that the facts revealed were disgraceful, and that it was not surprising there were epidemics in the city. In fact he thought it was remarkable that there were not more epidemics.

On November 19th several cases of overcrowding were tried in the Divisional Court, Glasgow. The worst case was that regarding a two-apartment house in Church Place in which the officers found no less than 11 persons. The occupier of the house, his wife and two children were in the kitchen bed, while on a shakedown on the floor were two men and a woman. In the room were two men and a woman, and in addition another woman who was suffering from consumption. A fine of £1 or 10 days' imprisonment was imposed. In another Church Place house, a single apartment, allowed for three, the officers found the occupier, his wife and three young children in the bed, while in a bed recess, on a shakedown, three women and two men lodgers were found smoking cigarettes. The penalty in this instance was 5s. or three days. A single apartment allowed for 3½ persons was found to contain eight adults and one child. There were no less

than three different families in this house. A fine of 10s. 6d. with the alternative of seven days' imprisonment was imposed.

Glasgow Poorhouses Overflowing.

Owing to the crowded condition of Glasgow Poorhouses, 30 paupers were received by the Dunfermline Combination Poorhouse Committee, on November 20th, for the purpose of boarding during winter. This is the third year in succession that Glasgow has been granted accommodation for paupers in the Dunfermline Combination Poorhouse.

There is something pathetic in these recurring evidences of the abounding poverty which prevails in Glasgow. With its fine record as a city of successful municipal enterprises it is still clear that the conditions in which its people live are unspeakably miserable. We are afraid that this misery is not represented as it ought to be by the Parliamentary representatives. That misery should find some clear and articulate expression. The disgrace of it, the menace, the waste, the sin, all call for the removal of its cause—poverty, landlordism.

Further Copper Developments in Scotland.

The GLASGOW HERALD, of December 2nd, had the following report :—

Some important developments have taken place recently at the properties of the Cally Mines Development Syndicate in Kirkcudbrightshire. A vein of ore has been unexpectedly struck in the Nicholson shaft at a depth of between 50 and 60 feet. There are three portions of solid copper ore in this vein, the width of which from wall to wall is about 4 ft. 6 in., and on analysis the vein has been found to contain between 35 and 40 per cent. of metallic copper. In the 164 ft. level in the Cally or main shaft a strong cross vein has been struck, carrying about 30 per cent. of copper and having a width of almost 3 ft. It is reported that there is considerable value in the gangue from these various veins, and that the gangue can be readily made marketable at a minimum of cost. Another syndicate has just been formed to work the adjoining property of Gategill, and it is reported that the veins in Cally have been located in this property and shafts are now being sunk. Engineers have been employed for several months tracing these copper veins further afield, and it is stated that they have been proved over an area 20 miles in extent. Negotiations are in progress for the purpose of tapping the veins at several points by trial shafts.

We mentioned this enterprise and its success in our October issue. Held up half a century ago by landlordism, it will be interesting to watch its progress under the new conditions. Galloway, as much as any part of Scotland, needs the stimulus that the birth and growth of a new industry bring, and for all such infant industries there could be no better nurse than the Budget.

Higher Railway Freights for Coal.

On December 8th the Railway and Canal Commissioners decided that the railway companies were justified in raising their rates for the carriage of coal by 2½ per cent. This decision was given on an appeal by the Society of Coal Merchants against the increase. One of the reasons advanced in support of their judgment by the Commissioners was the fact that rates and taxes had nearly doubled within recent years. It is regrettable that the reduction in the cost of carriage made possible by scientific and industrial progress should be more than cancelled by our policy of taxing industry and allowing the value of land to escape. With this policy in force the vast mass of men and women are for ever destined to miss the fruits of progress

Inequalities in Rating and Selling Values at Surbiton.

The DAILY CHRONICLE, of November 26th, had the following story :—Some time ago Lord Lovelace sold to the Surbiton District Council two plots of ground for allotments and recreation purposes. The plots were assessed at £74 for. rating, and were sold at £15,500, or 209 years' purchase of the assessable value. When turned into allotments and public spaces the assessment was raised to £98. We know only one way of dealing with these obstacles and discouragements offered to the development of land.

Comparative Rating of Railways and Mansion Grounds.

In the centre of Eastbourne stands Compton Place, the mansion and grounds of the Duke of Devonshire. The land is very valuable, yet house and grounds are only assessed for rating purposes at £900. Within five minutes' walk is the railway station, which occupies a smaller area than the Duke's holding. It is assessed at £4,363. This example shows why it is railways are penalised by rates, and how the impartial valuation and rating of land would relieve railway companies and other enterprising people.

Something for a "Poor but Honest" Duke.

In the middle of last century Wesleyans built a chapel at Duke Street, Sheffield. The land belonged to the Duke of Norfolk, and they had to pay a ground rent of £8 16s.

In 1880 when the lease of the chapel had about 14 years to run, the trustees applied to the present Duke for a renewal of the lease. His grace said that he would consent on condition that the Sheffield Wesleyans would surrender their lease, which had 14 years to run, and pay a yearly ground rent of £100, nearly 12 times as much as they had been paying.

Thus, in addition to receiving a rent increased nearly 12 times owing to a rise in land value for which the people of Sheffield, and not the Duke, are responsible, his grace walks off with an additional £1,276 16s., and a fine of £91 4s. per annum for 14 years. This is what the Lords are fighting to maintain. They want to continue to filch the people's earnings.

Whom shall they Obey?

The TIMES of December 9th, had the following reports :—

The House of Clergy for the diocese met at Worcester yesterday under the presidency of the Bishop of Worcester.

In his inaugural address the Bishop urged the clergy not to imitate Nonconformists, who were apt to turn their chapels into political schools. Nonconformity, he said, had lost manifestly in religious influence by its alliance with politics, and he should be sorry if the Church, even under the provocation which it had endured in regard to education and the maintenance of the catholic faith in Wales, should be led to follow that example. He also urged the clergy to do their best to allay political excitement. . . . .

At the annual meeting of the Manchester Centre of the Church Schools Emergency League the following resolution was unanimously passed and directed to be communicated to the members of the league :—

"That all members of the league are earnestly requested to take an active part in the approaching General Election in defence of Church schools and religious teaching for children according to the wishes of their parents. Every member of the league who is an elector is bound at this crisis to exercise his influence as a citizen by his vote at the Election and in all other ways, in defence of his rights as a Christian and a Churchman."

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

THE MATTER OF THE REVOLUTION.

THE war is on. We are in the thick of the first engagement. A month ago the Lords made an abrupt end of the Parliament elected in 1906. By a cunningly worded and deceptive resolution they rejected the measure which embodied the main work of Parliament for the year. The resolution—"That this House is not justified in giving its consent to this Bill until it has been submitted to the judgment of the country"—was intended to serve the double purpose of rejecting the Budget, and acting as an election cry. By carrying this resolution the Lords performed an absolutely unprecedented act in British politics, and in this act they destroyed Parliament itself. Their action was deliberate, and their motives are obvious. The Lords have always had a violent dislike to this Parliament. Nor are the causes of this dislike far to seek.

For almost twenty years previous to 1906 we had Tory Parliaments, whose home and foreign policies gave money and power to those who were already wealthy and powerful. With this long run these policies, like our express trains, had attained a high speed. They were carrying the Lords and their friends into rich and profitable fields at home and abroad. In trade organisation, in education, in rates and taxes, they had taken power and money from the mass of the people, and had bestowed them on a few privileged classes. In South Africa they gave the mine-owners free and full control of the land, and with the land everything that they wished. Besides, these policies were bringing other and richer prospects into view. Protection was in sight. A few more years would give us taxes on food—even the food of unemployed and underpaid men and women, whose children were already starving and being foster-fed by the State. This was the perfection and crown of these policies, the greatest transference of power and wealth from the many to the few.

After twenty years of such experiences, after the sanguine and eager outlook on such prospects, it was a rude shock to the Lords to be confronted not only with a policy which promised or threatened to restore some of their liberties and rights to the people at home and abroad, but a policy which actually threatened to "postpone indefinitely Tariff Reform," and in doing this attacked the very foundations of their privilege, power and unjustly acquired wealth. Let there be no mistake. These years of reaction have strengthened reactionary habits just as they have kindled strong, reactionary desires.

But we have to face something even more inveterate and deep-seated than this. The valuation of land, provided for in the Budget, strikes at the ownership of land—a system which has behind it the weight and force of centuries. In this system generations of landlords have been nursed and tutored. They resist its dissolution as they resist death, because they have been taught to identify themselves and their interests with it. Early in the history of this Parliament Lord Landsdowne gave evidence that he understood the meaning of an impartial valuation of land. Speaking in the House of Lords on the Scottish Smallholders Bill on August 14th, he revealed what he cherished in ownership: "Surely," he said, "what gives reality to ownership, what makes it a valuable and precious thing to many people, is that we have hitherto associated with it the power of guiding the destinies of the estate, of superintending its development and improvement, and, above all things, the right to select the persons to be associated with the proprietor in the cultivation of the soil." That Bill provided for the intervention of the Government in this matter of selecting the persons who should cultivate the land. It was rejected. It was rejected a second time in 1908. The Scottish Land Values Bill, containing the principle of valuation, was also twice rejected. The Budget contained the same principle, and it has been rejected.

But this power or right, which the Lords prize above all as "a valuable and precious thing," is more than the right of selecting the cultivators of the soil; it is the right of rejecting them. No more pernicious and fatal power was ever exercised by a class in the community. It is pernicious and fatal only because it is in the hands of a narrow class. The broadly expressive cartoons which represent the landowners enforcing their command, "Get off the Earth," describe the essential feature of landlordism, and landlordism has been cut to the quick by the land clauses of the Budget. The valuation of land is the first step towards depriving the landowners absolutely and finally of this power. The valuation seems a little thing, but in reality it is not. The fact that some hundreds of valuers are to be sent down into the parishes of the country to declare impartially the value of all land in these parishes is the most important step that has been projected in the history of any country. No pillar of cloud by day or pillar of fire by night was ever so calculated to guide a nation to conditions where justice and righteousness may co-operate with the sun and rain and dews of heaven, as well as with the coals of the earth, in producing unbroken and unshaken prosperity. The mere existence of such a valuation will challenge and inevitably destroy every partial valuation on which the relations of landowners and land users are based. Its existence will awake and engage the interest of people who ought to have something to say in the selection and rejection of cultivators of the soil. This right of selection and rejection will rest on the broadest and safest basis available—

the opinion and judgment of a Government valuer assisted and checked by the opinion and judgment of landlords and tenants everywhere. The perfected valuation will give a basis for an absolutely prosperous industry.

THE Government deserves the utmost credit for the manner in which it has pressed this principle towards legislative expression. The Lords have rejected the Budget. It is a splendid testimony to the Government's work. There is nothing in the spirit of this proceeding which is novel or strange to the Lords. The rejection of budgets is the business of their lives. The Budget is simply an honest, moderate and reasonable proposal on the part of the Government to further the development of the country, to encourage industry, to enrich the nation. The budgets framed every year by ten thousand people who wish to lease or purchase land are of exactly the same nature, but thousands of these budgets are rejected every year by the Lords, and enterprises which would prove of universal benefit are cast aside like the Budget, and families or business companies are shattered like Parliament. Once again a Government has got into close and certain touch with the people. The rejection of the Budget is a blow at freedom and progress on a national scale, but helpless individuals have suffered a million such blows from the same hands. All that is necessary is that the Government should identify its position clearly and unmistakably with the position of the people whose reasonable proposals have been vetoed and rejected ten thousand times, who have been browbeaten, insulted and hounded from the places where they played the part of men and women. "I remember poor little cottars in Ireland thrown out by hundreds and thousands on the bleak wayside, out of hovels they had built with their own hands, flung out ruthlessly by cruel landlords. What did the Peers do? They stood by and cheered and hounded on. I remember hundreds of Welsh farmers thrown out of the homes of their fathers. Why? Because they obeyed the dictates of their consciences." These words spoken by Mr. Lloyd George at Cardiff on December 21st will find an echo in every British breast, convicting and putting to shame even the most infatuated lord who cherishes the system which made such things possible, and firing every Liberal to end that system. This is the issue at stake. There is no larger issue than the very lives of the people. Let us rejoice that the untold humiliation and oppression which have been heaped on millions of patient and helpless individuals have at last fallen on the nation. "None have gone about to break Parliaments," said Sir John Elliot in 1629, "but in the end Parliaments have broken them." The end of the struggle with Charles Stuart proved terribly enough the truth of this statement. It will be so again. The Lords have clung with the infatuation of the Stuarts to their vicious claim, and they will share the fate of the Stuarts.

J. O.

GARDEN CITIES.

We have received the following letter from Mr. Godfrey R. Benson, Chairman of the Executive Committee of the Garden Cities and Town-Planning Association :—

108, Eaton Square, S.W.

To the Editor of LAND VALUES.

SIR,—

In your issue of November, 1909, you write, "The Garden City Association have been raising obstacles to the Budget since its introduction." I am sure that you must have made this statement under a misapprehension. The action of the Garden Cities and Town-Planning Association (formerly the Garden City Association) in regard to the Budget has consisted solely in private representations to Mr. Lloyd George which he has welcomed and has received with sympathetic and most careful consideration. The only amendments to the Budget which have been pressed by the Association have been proposed and carried by Mr. Lloyd George himself. I am quite aware that on a point of more immediate concern to their Company the Directors of First Garden City, Limited, have asked for other amendments without the same success. Our Association has not thought it right either to hamper or to render itself responsible for their action in regard to a particular point of great difficulty upon which they have almost unique practical experience. I am not, therefore, concerned either to dispute or to defend the opinion upon this point which they have since expressed. As an unpartisan Association we can express no opinion on the Budget as a whole. We are bound, however, to acknowledge that our own representations have been received with the utmost consideration, and we are entitled to repudiate most emphatically the charge that we "have been raising obstacles to the Budget since its introduction."

Yours truly,

GODFREY R. BENSON.

An answer to Mr. Benson's letter is contained in the memorandum issued by the Secretary (Mr. Harold Craske) of the First Garden City, Limited, to his shareholders, dated October 15th, 1909. The following is a quotation from the memorandum :—

DEAR SIR OR MADAM,—

VERY URGENT.

THE BUDGET AND FIRST GARDEN CITY

I am instructed to call your serious attention to the effect which the Land Clauses of the Budget, as at present drawn, will have upon First Garden City Ltd.

This Company is, of course, non-political, and different members of its Board are of different opinions as to the taxation of site values and the unearned increment of land. They, however, unanimously agree that the Budget as at present drawn will tax First Garden City Ltd. (and indeed many other land developers) very heavily, not on unearned increment but upon the results of its own work and expenditure. This is, of course, a distinct violation of the declarations which have been repeatedly made on behalf of the Government.

The net result will be that the Budget will tax the Company, as nearly as it can be calculated, to the extent of about £8,000 during the next five years; this will, it is feared, make it extremely unlikely that the Company can show any profit whatever during those years.

It is clear that the whole increase in the value of the land at Letchworth is the result (direct or indirect) of the efforts and expenditure of this Company.

The case is totally different from that of a landowner who merely holds land while "socially created" value is being added to it by other people. The Budget, however, proposes to tax the Company upon a large part of the increased value of its land, on the ground that it is indirectly and not "directly" attributable to its expenditure, or that its expenditure to which it is attributable was of a revenue nature, and not of a "capital nature."

Unless Garden City development can be shown to pay its way it becomes a mere toy; and it is difficult to see how Letchworth or any other Garden City can ever pay its way if heavy taxes are to be levied upon what are practically gross earnings.

The Board has tried its utmost to get the Government to realise the effect of their proposals upon the best type of land development, but without success. . .

We might leave the matter here, but this answer calls for some comment. We said in our note in the November issue that the Garden City people were acting the part of stupid landowners. The substance of this memorandum proves this to be true. The argument about the Budget taxing land developers is the argument which has been used by every landlord or landlord's agent who has misunderstood and misrepresented the objects of the Budget. Land developers in the legitimate sense of the words are, for the first time, given a promise of being secured against taxation. The men who spend capital on improvements—roads, drains, fences and houses—are to be relieved of taxation.

Why, it may be asked, do the Garden City people oppose the Budget and act the part of landowners? Simply because they are landowners. They paid £155,500, or £40 per acre for their estate. That is, they spent most of their capital in becoming landowners, and it is this part of their "capital" that is unproductive; it is this part of their "capital" that should be taxed. In doing this they sanctified and glorified landlordism; they paid it the most substantial, satisfying and sustaining tribute that it can receive—a price for which there was no sanction in economic or industrial conditions. They have not got over this. The policy which will assist them in this position is a universal and heavy tax on land values which will send the currents of industry flowing wide enough to reach even Letchworth in its present too high and dry position. We are a little tired of talking thus to our friends of the Garden City enterprise. But we would say once for all that we regard them as landowners, as pure and undefiled representatives and agents of landlordism. The payment of that £155,500 has settled that point; their acquiescence—in so far as they are acquiescent—in the system which makes the proper development or use of land in every part of the country conditional on a similar transaction confirms it.

MINING ROYALTIES.

By James Dundas White, LL.D., M.P.

Mining royalties are the tolls paid to the landlord by those who work mineral properties. They are generally on the basis of so much per ton of mineral taken out of the land. The best available information on the subject is to be found in the Report of the Royal Commission on Mining Royalties, published in 1893, from which most of the following figures are taken.

According to that report, the royalties on coal in the United Kingdom averaged about 6d. per ton, while the royalties on iron ore were anywhere from about that to about 3s. 9d. per ton, being generally adjusted according to a sliding scale varying with the price.

What Royalties are.

The royalties, as a whole, cannot be regarded as the result of anything which has been done by the royalty owner or by his "predecessors in title." They did not put the minerals there; they did not explore for them; they did not get them out. The minerals are there naturally, and all the cost and risk of the operations is borne by those who work the mine and have to pay the royalties.

The royalty owner plays no part in the development of the minerals. His sole function is to levy a toll on those who develop them, and the more valuable the mining property, the greater is the toll which he can get.

The ability to levy this toll, like the ability to levy rent, results simply from owning the land. Whoever owned it would be practically in the same position. The amount which can be obtained in royalties would be practically the same whether it were paid to a private owner or to the State, or partly to one and partly to the other.

Taxation of Royalties.

A tax on royalties must fall on the royalty-owner, because there is no one to whom he can transfer it. It is clear that he cannot increase the royalty in the case of an already existing lease. And even when the existing lease falls in, and a new lease is made, the fact that he has to pay over some of the royalty has to go to the State does not enable him to put his royalty higher than he could otherwise do.

In any case he puts the royalty as high as the industry will stand, and if he puts it higher no one will take the property. If the profits of mining go up, royalties (like rents) may be increased when the lease comes to be renewed; if the profits go down, the royalties may have to be reduced in order to secure continued working; but the apportionment of the royalties as between the individual and the State does not affect the amount of them.

If the State takes 1s. in the £—as proposed by the Finance Bill—the owner has to be content with the remaining 19s. It is preposterous to suggest that the 1s. in the £ which will go to the State will destroy the industry, while the remaining 19s. in the £, which still goes to the royalty-owner, does it no harm.

A Theoretical Difficulty.

The same principle holds good whatever the rate of the tax, because what the lessor of the minerals has to consider is what royalty he can afford to pay, independently of any question as to how it is apportioned as between the individual and the State. The only difficulty, even in theory, is that if, with a mining property in private hands, the State does not leave a sufficiently substantial share to the owner, the owner may not think it worth his while to allow mining at all.

That, however, has no practical application where the proportion to be absorbed by the State is as small as one-twentieth, and, even if the difficulty were ever to arise, it could readily be met by bringing mining properties which were withheld from development within the scope of the Undeveloped Land Duty, or by empowering the State to purchase the mineral rights on the basis of the owner's valuation of them for Increment Value Duty.

Facts and Figures.

The following figures, taken from the Report of the Royal Commission, show the most accurate figures which could be obtained for the year 1889:—

Coal.

	Output, 1889.	Royalties.	Wayleaves.
	Tons.	£	£
England and Wales ..	153,596,360	3,374,235	188,100
Scotland	23,217,163	629,902	13,816
Ireland	103,201	4,216	—
Total.. ..	176,916,724	4,008,353	201,916

Ironstone and Iron Ore.

England and Wales ..	13,319,685	525,239	(*)
Scotland	1,061,734	33,824	781
Ireland	164,886	2,059	(*)
Total.. ..	14,546,105	561,122	

(*) The estimate of these wayleaves in England, Wales, and Ireland is about £14,000.

Working out these and some supplementary figures as to some other minerals, the following is given as "the total estimate for the royalties and wayleaves on coal, ironstone, iron ore, shale, and the metals of mines subject to the Metalliferous Mines Act, 1872, worked in the United Kingdom, in the year 1889 :—

	Royalties.	Way-leaves.
	£	£
Coal	4,008,353	201,916
Ironstone and iron ore	561,122	14,781
Other metals	87,068	—
Total..	4,656,543	216,697

"It is to be observed that in these estimates minerals worked by proprietors have been included, the calculations having been based on the gross output, without any deduction on account of such minerals."

Scottish Statistics.

Of the figures given above for various parts of the United Kingdom, those as regards Scotland are the most accurate, because, while in other parts of the United Kingdom the difficulties of collecting the statistics were considerable, in Scotland, as the Commissioners pointed out, under the Lands Valuation Act, 1854, "returns are made to the county assessors of the actual amount of royalties and wayleaves."

In order to bring these statistics for Scotland down to date, I have moved for a return of the corresponding figures for the last complete year for which the figures are available.

Census of Production.

The latest figures as to the output of coal and ironstone in the United Kingdom are those for 1907, published in the recent Census of Production, which are as follows :—

	Coal.	Ironstone.	Iron pyrites.
	Tons.	Tons.	Tons.
England and Wales ..	224,966,000	7,379,000	11,000
Scotland	40,069,000	805,000	—
Ireland	99,000	—	—
Total.. ..	265,134,000	8,184,000	11,000

A comparison of these figures with the others seems to show that, while the output of ironstone has gone down, the output of coal has gone up. It is difficult to draw inferences as to the relative changes in the amount of royalties, as the Census of Production does not give the necessary data.

That, however, will soon be remedied, because when the Mineral Rights Duty has been in operation for a year or so, we shall have for taxing purposes, full information as to the output, the royalties and the royalty-owners throughout the United Kingdom. It may be safely predicted that there will be some surprises.

THE MOST HONOURABLE MARQUIS OF BUTE.

By a Humble Cardiff Vassal.

Cardiff is a city of 200,000 inhabitants ; a little more than fifty or sixty years ago it was a small fishing village on the edge of a swampy marsh of practically valueless land. To-day it contributes over £300,000 per annum to its ground landlords, four of whom take the largest part. The whole place is built on the 99 years' lease system.

I have no desire to force myself on public attention, but my case is typical of some thousands in this great town. I will therefore venture to tell you how it lies between my ground landlord and myself :—

My ground landlord is the lord of the manor, Baron Cardiff, Earl of Dumfries, the Most Honourable the Marquis of Bute, the holder of 22,000 acres of land in Glamorganshire. With my wife I live in one of the houses on the Cardiff Estate, just two of us ; and the Most Honourable the Marquis of Bute charges me £7–4–0 per annum ground rent, nearly three shillings per week. When I retire to bed I have the satisafction of knowing that all the charges due are paid to the Most Honourable the Marquis of Bute, and if during the night the house is burned down I have the knowledge that it is insured in the Estate Office of the Most Honourable the Marquis of Bute. When I rise in the morning and look out of my window, I look across the well-kept estate of the Most Honourable the Marquis of Bute. When coal is put upon the fire in my kitchen or other room, the chances are a hundred to one that a royalty has been paid to the Most Honourable the Marquis of Bute, and it is certain that carriage for it has been paid over the Most Honourable Marquis' railroad, the Cardiff Railway. When I go to my office I pass along Colum Road, a beautiful thoroughfare well-paved, well-sewered, splendidly planted with trees on either side, sufficiently lighted at night, all done at the expense of the ratepayers to improve the property of the Most Honourable the Marquis of Bute. I have bought my house in that road and by the time the lease expires–about eighty-five years hence–my successors and I shall have paid the Most Honourable the Marquis of Bute and his successors more than £700 in ground rent, but the successors of the Most Honourable Marquis will take every stick and brick in that structure from my successors and will not give them compensation. When I take an airing in the suburb of Penarth, I go by brake along the Penarth Road ; at the end the coachman pays a toll for me to the persons who farm out that impost from the Most Honourable the Marquis of Bute. Some of my friends try to secure a living by exporting coal from the Cardiff Docks, for every pound they so export they have to pay dues to the Most Honourable the Marquis of Bute. When the electors go to the poll at the next Parliamentary election, the Conservative Party tell them they must vote for the brother of the Most Honourable the Marquis of Bute. When in the course of nature my time comes to leave this world in which I have been so bothered by the Most Honourable the Marquis of Bute, if that event happens in Cardiff I shall in all probability be laid in a grave in the cemetery purchased at tremendous cost from some of the kind of the Most Honourable the Marquis of Bute. Really the Most Honourable Marquis is getting just a trifle boring. I don't know where my readers expect to go to when they die, but I hope to go to that place where some say St. Peter guards the gate, and when I reach there I am going to ask him whether any Bute is inside because I am a great lover of singing and music but like to enjoy it in peace, and it occurs to me if any Bute is there he has already made a corner in harps and he will be annoying me by charging me for the entertainment.

THE BRITISH REVOLUTION.

By Louis F. Post, in the Public (Chicago) December 10th.

History sometimes and in some ways repeats itself.

While the King's government of France was in desperate financial straits in the second half of the eighteenth century, and Necker's candid accounts had revealed to all France the fact that *the nobility paid no taxes on their lands,* Necker was harassed by the courtiers into resigning his office of finance minister in 1781, as five years before had been the great Turgot, forerunner of Henry George.

Another five years had gone by when the growing financial necessities of the government evoked the King's call for an "Assembly of Notables." This body, which had been convened occasionally by French Kings in the emergencies of previous centuries, met in February, 1787. Calonne, the finance minister of the day, urged a *land tax;* but, composed as the assembly was of the great untaxed landowners of France, it rejected that fair way out of the nation's dilemma and in three months was dissolved, having accomplished nothing.

Necker's help being again invoked, he caused a convocation of the "States General"—nobles, clergy and commons. It had not been assembled before for nearly 200 years, and was assembled on this occasion in May, 1789. The commons insisted upon having all three classes meet as one body upon an equal footing. But the nobles insisted upon sitting as a separate body, with veto powers upon the action of the commons. Stubbornly set against consenting to *land taxation,* this land-owning oligarchy of France were determined to fasten the financial burdens of the government, as well as the burdens of their own incomes, upon the very livelihood of the common people ; and in order to fortify themselves they asserted a power of *veto* which the commons could not concede and survive. "In the sweat of *your* faces shall *we* eat cake," was the spirit of the nobility's demand upon the commons.

Thereupon the commons organized as the "National Assembly" and the French Revolution was on.

Had the more democratic elements in that revolution been more patient with developments after the work of the National Assembly began, a firm foundation for normal and just economic development might have been laid in France, and the Revolution been peaceful and triumphant instead of sanguinary and disappointing. But out of impatience came slaughter, and out of slaughter, the "man on horseback" and an empire.

In all this there is a great historical lesson for Great Britain in her present historic hour.

Great Britain is in financial straits as France was. Lloyd George, the finance minister of the day, has revealed to all her people, as Necker did to the people of France, the fact that *the nobility pay no taxes on their lands.* If he has not been ousted from the ministry in consequence, as Necker was, that is only because the great landed interests have been unable to oust him.

With the co-operation of his official associates, Lloyd George has brought into the House of Commons a measure designed to place some of the burdens of taxation upon the landed interests. The line of demarcation is not so strictly drawn between noble and commoner by landed interests in Great Britain in these early years of the twentieth century as it was in France in the latter half of the eighteenth century, and Lloyd George has found abundant opposition in the House of Commons itself. But after half a year of patient and considerate Parliamentary procedure, his bill for *the taxation of land values* goes to the House of Lords for their perfunctory approval. Instead of approving perfunctorily, that body of great land owners untaxed, asserts the very *veto* power which the French nobles claimed so unhappily to France and so disastrously to themselves, a hundred and twenty years ago.

The British House of Lords has defiantly vetoed a finance bill of the Commons. The Commons have appealed to the country, and not only for the finance bill with its *land tax*, but also for authority to extinguish the plenary *veto* of the House of Lords. The British Revolution is on, and under circumstances extremely analogous to those in which the French Revolution began.

Whether this revolution in Great Britain shall be a peaceful and deeply effective one as that of France might have been, or an aborted one as was that of France in great degree, and possibly sanguinary as well, as that one was, may depend upon the clear thought and patient skill in statesmanship of British Radicals. Measured by what they seek, the specific demands of the Commons are trifles; but tested by the manifest laws of social progress, those demands are as a thoroughfare to a journey's end. Unwisdom and impatience by Radicals at this crisis, might not only frustrate their own immediate purposes but indefinitely delay the fruition of their dearest hopes.

Consider the specific issues before the British voters at the approaching election.

Superficial as they seem to be, and trifling as they in their concreteness would appear in this country, yet when reduced to their essentials as both sides in Great Britain regard them, they involve (1) the abolition of the House of Lords as hereditary law makers, and (2) the restoration of the land to the people.

If Liberal and Labour and Irish members of Parliament are elected in large number at the approaching elections, the plenary veto of the House of Lords will doubtless be abolished. How this will be done it would not be safe to predict too definitely; but the probabilities are that the House of Lords would be allowed hereafter only a suspensory veto—the power, that is, to return bills to the Commons without approval, thereby requiring the Commons to readopt or abandon them, but the bills to become law in case of readoption. The method of forcing this limitation of legislative power upon the Lords is "another story," and we reserve it for another article upon this general subject.

It is easy to see, however, that if a suspensory veto were substituted for the present plenary one, the House of Lords would cease to be a legislative body altogether. What that would mean to democracy in Great Britain, is written almost as it were in an open book. It is written so plainly that the Lords who are to lose by it understand it well, whether the people who are to gain by it do or not.

It means home rule for Ireland in home affairs; and so for Scotland and Wales, and for England and her municipalities as well; for it is the plenary veto of the House of Lords alone that stands in the way of those advances. It means adult suffrage regardless of sex, just as in Australasia; for it is the plenary veto of the House of Lords alone that stands in the way of that reform in Great Britain. And it means abrogation of the privilege of a few Englishmen to make all the rest "trespassers in the land of their birth"; for it is the plenary veto of the House of Lords alone that maintains the enormous landed privileges in the British Isles.

And as with the power of the House of Lords in legislation if a suspensory veto is substituted for their plenary veto, so with British landed interests—whether landlord or capitalistic—if the land clauses of the Lloyd George Budget are injected into the British Fiscal system under the circumstances that surround it.

Two Radical factors enter into the Budget controversy. For one, it rests upon the principle, not of *equal* taxation as American land taxes do, but of *equitable* taxation. It would tax land values not because they are values, but because they measure the earnings of the community as distinguished from the earnings of individuals. It distinguishes earnings from privileges. Let this idea take root anywhere, and it will soon grow into a flourishing tree. The second Radical factor in the George Budget is supplementary to the other. It is the valuation machinery provided for in the Budget for all the land of Great Britain, and for its revaluation as community growth and general improvement augment its value.

With that basis for land value taxation, secured in an election campaign so distinctly demanding that Britons shall no longer be "trespassers in the land of their birth," the goal of the land for the people may soon be attained.

Should this measure up to all the just demands of Radical democracy, the fighting will soon be over and peaceable developments be under way; should there still be capitalistic privileges to assail, those privileges would be at enormous disadvantage and the fighting ground for democracy be vastly improved.

HERE AND THERE.

From an American paper: "Who made ten thousand persons owners of the soil, and all the rest trespassers in the land of their birth?" Lloyd George in English House of Lords.—Not yet, American friends!

* * *

The total debt of London secured on the rates was in March last £109,931,239 as compared with £108,558,377 in the year before, the increase being mainly due to the increase of debt on revenue-producing services.

* * *

DEAR LAND VALUES.—The following lines of Whittier seem as if specially addressed to you at the present crisis:—

If ye have whispered truth,
Whisper no longer!
Speak as the tempest does,
Stronger and stronger;
Still be the tones of truth
Louder and firmer,
Startling the haughty Peers
With the deep murmur,
God and our charter's right,
Freedom for ever!
Truce with oppression,—
Never, oh, never!

AN OLD CORRESPONDENT.

* * *

At the North London Police Court on December 9th, a dressmaker was summoned by a machinist, for 5s. 4d., a week's wages, in lieu of notice. The complainant said she had been discharged for doing some work wrong, and in answer to the magistrate said she had been paid 8d. a day, and had worked from 8 a.m. to 8 p.m.

The machinist was awarded 5s. 4d. and 7s. costs.

* * *

Every day there is fresh evidence to encourage the fear that the coming political struggle will bring in its train terrible differences and discords. A man has been fined at Newmarket for using bad language in an argument with himself on a lonely country road, and if there are to be such grave differences of opinion between a man and himself, what are we to expect of a man and his neighbours?—WESTMINSTER GAZETTE.

* * *

The DAILY TELEGRAPH raises a new bogey in its issue of December 18th. It says:—

Only a lack of appreciation by the electors of the inestimable gravity of the issues at stake—not only for the United Kingdom, but of the British Empire—can save the enemies of both from sustaining a crushing and decisive defeat in the impending struggle at the polls. Should the Radicals win, there is but too great a likelihood that the Empire will disappear, and the United Kingdom sink to the level of a fifth-rate European Power.

* * *

Dr. R. F. Horton (Minister, Lyndhurst Road, Hampstead, a former chairman of the Congregational Union), says that the land system is the cause of the poverty which is a surprise

and disgrace in the country which is said to be the richest in the world. . . . If these two points (taxation of site values and unearned increment) were carried the crushing yoke of landlordism would be broken.

* * *

"The land system," said Lord Denbigh, at Finsbury Town Hall, on December 15th, "needed change. Unfortunately, this island doesn't stretch——"

The VOICE: "Don't you wish it did?" (Laughter.)

"The system should be adapted to the changing needs of the community—('Walbottle!')—but the Budget meant taking land away from its owners by force." ("Where did you get yours from?" No answer.)

* * *

Lord DENBIGH was frank to a degree.

"It is argued," he said, "that everyone who sits in the Lords because he is the son of his father, is a brainless idiot. Well, I am one of 'em!"

* * *

"The total cost of Poor Relief has increased since 1861 from £7,058,000 to £17,103,000 in 1908—a terrible burden, that can only be lightened by increasing the total amount of employment in the country."—From THE BUDGET WEEK BY WEEK.

We agree, but this increase of employment demands freedom of production, not restriction of trade.

* * *

In the same journal we read that:—

"Some figures just published by the Board of Trade make sad, if instructive, reading for those who love their country. The first column shows the rapid growth of the population from 27.4 millions in 1851 to 44.5 in 1908. If nothing else had occurred but this growth of the population there would have been a natural increase in foreign commerce, but those who claim the whole of the last 50 years' increase as due to Free Trade never think of that."

And those who grab all the increased land value due to this growth have a violent dislike to thinking of it too.

* * *

Ostrich feathers, valued at £100,000, were included in the cargo of the "Mauretania," which left Liverpool for New York on December 11th. Duty amounting to £50,000 would have to be paid on the feathers in America. This announcement appeared in the DAILY MAIL, the object, perhaps, being to recommend Tariff Reform to the ladies of London, who, if they were happy enough to live in "protected" New York would pay 60 per cent. more for their feathers.

* * *

A despatch from New York on December 18th tells us that five ex-employees of the American Sugar Refining Company have been convicted of conspiring to defraud the Government Customs dues through short weighing of sugar. They were recommended to mercy.

This is one temptation from which we are largely delivered in this country, and we trust that mercy will be extended to those five New York men. We are sure posterity will applaud their "crime," just as we of to-day admire the "bald-pated, grizzled old fellow," described by Scott in RED GAUNTLET, "whose whole life had been spent in evading the revenue laws, with now and then the relaxation of a few months' imprisonment for deforcing officers, resisting seizures, and the like offences."

* * *

"All those who have been in those (Church) schools—and I have been in one school of that kind—I was there for years, and I was very well treated by the clergyman of the parish. He actually offered to make me a pupil teacher—(Laughter)—on condition that I should leave the Baptist community and join the Church of England. (Shame.) It was offered in the kindest spirit, and if I had only accepted it, I might have been a curate now." (Loud laughter.)—Mr. Lloyd George in Queen's Hall, London, December 16th.

This is surely one of the strangest "might-have-beens."

* * *

AIR:—"*Marching through Lloyd-Georgia.*"

[With humble acknowledgments to the talented author of the song of which copies were distributed among the people whom Captain Hemphill had invited to assemble in Parliament Square for the purpose of a demonstration against the Lords.]

The land! the land! 'Twas Lloyd that pinched the land!
The land! the land! don't get behind the band!—
With the Ballot in his eye and the Budget in his hand,
Lloyd pinched the land for the People!

From PUNCH.

AN EXAMINATION PAPER FOR PEERS. *From* PUNCH.

[Lord Rosebery suggested that only 150 Unionist Peers, specially selected for the purpose, should be allowed to vote on the Finance Bill. The following paper is one of those that would have been set in the Selection Examination.]

N.B.—Marks will be awarded for style and spelling.

(1.) State Ricardo's Theory of Rent. Is it your theory? Show that (*a*) the prosperity of the country, (*b*) the happiness of the farmer, (*c*) the satisfaction of the agricultural labourer are dependent upon a rise in rents.

(2.) "*I advise the Dukes to put away their pocket-handkerchiefs.*"

Who was the author of this saying, and why did he say it? Did they put them away, and, if so, where did they put them?

(3.) Write a brief historical account of the Chancellor of the Exchequer, omitting any reference to (*a*) his being a Welshman, (*b*) his profession as a solicitor, (*c*) spoliation, (*d*) confiscation, (*e*) robbery.

(4.) Where is Limehouse? In what year (if any) did Mr. Gorringe rise to fame there? Describe shortly six of the natural beauties of the place.

(5.) "*Money is tight.*" "*They have let loose Chiozza-Money.*" Discuss these statements and show that they are intimately related to one another.

(6.) Write an account of four well-known malefactors in order to illustrate the career of Cobden, and show that if Cobden were alive now he would repudiate Lloyd George and support Lord Lansdowne.

(7.) Cite at least five cases in which the foreigner has been made to pay, and show how he can best be prevented from carrying out his criminal intention of trading with this country. The nationality, age, and fighting weight of the foreigner must be stated in each case.

(8.) Write a short sketch descriptive of incidents in the daily lives of Mr. A. J. Balfour and Mr. Ure on the supposition that they had both been cast away on a very small desert island in a frigid but not necessarily calculated latitude.

(9.) "*I see no more difference between a Labour Representative and a Socialist than I do between a coloured gentleman and a full-blooded nigger.*"—*Lord Newton in the House of Lords.*

Discuss this statement in the manner of Charles Lamb, and give other examples of light badinage from their Lordships' debates.

(10.) Show that the Land Taxes of the Finance Bill will produce no revenue and will ruin the owners of all agricultural land exempted from their operation.

* * *

"I am not sure that the most convincing way of informing a reader of the temper of the assembly in the Free Trade Hall would not be merely to state, as I may with truth, that the name of Adam Smith was cheered as if it had been that of a contemporary politician who had just spoken at Limehouse. Another interesting circumstance was that figures excited Mr. Churchill's audience to ecstasies of enthusiasm. "British exports in November showed an increase of £4,174,040 in value as compared with the value of those in November of 1908.

"'After the Budget,' shouted a dozen voices triumphantly, and there was a prolonged cheer. 'Of the total increase, £1,577,000 was due to cotton.' Men waved their hats and handkerchiefs and cheered more than ever. . . .

"Coming to the House of Lords' question, Mr. Churchill invited another roar of approbation with the menace delivered with clenched fist, and come-on-if-you-dare attitude. 'When Parliaments are broken and when Constitutions are violated, then we all have to take a hand in the game,' and the roar came almost as if it had been appointed. Another sentence which evoked the same kind of demonstration was this—'When the Budget is carried, as carried it will be'—(here hats and handkerchiefs were waved for a few seconds)—'the land taxes unweakened, unaltered, unmodified will be there.' 'Put a bit more on,' some one exclaimed above the cheers."—The TIMES Correspondent on Mr. Churchill's Manchester meeting, December 7th.

* * *

"The landlords have been revelling in prosperity, in a bloated and diseased prosperity—at the very time the people have been sufferin the greatest privations and want of food."—RICHARD COBDEN.

PEERS AND LANDLORDS ON THE PLATFORM.

LORD KESTEVEN AT WELLINGBOROUGH ON DECEMBER 8TH.

"We are threatened with danger from within by Socialism and from without by Germany. (Laughter and applause.) You won't believe it till they are here, driving their bayonets into your stomachs, and then you will. As to the Budget, it is a defunct Budget. (Uproar.) If that Budget would not make you sick nothing else will."

A VOICE: How much work have you ever done?"

His LORDSHIP: "More than you will ever do in your life-time, my lad. I am prepared to stand here and defend myself anyway. I have had the honour of fighting for my country and I am prepared to do it again. I have lost one eye in South Africa and am prepared to stand up against any man and do a good day's work as far as my disabilities will allow me. I have used a pick and shovel in trenches with men in South Africa, and when a man says: 'How much work you have ever done?' I pity his beastly ignorance." (Loud cheers.)

LORD DUNMORE AT BARKING, DECEMBER 9TH.

Lord DUNMORE on rising was received with loud cries of "Down with the Peers." He attempted to quote from a speech of Mr. Lloyd George.

A VOICE: "Three cheers for Lloyd George." (Loud cheers were given.)

Lord DUNMORE: "In rejecting the Budget the House of Lords asked the people to give their decision on it."

A VOICE: "And so we will."

Lord DUNMORE: "I object to the Budget also because it includes the principles of the Licensing Bill, and I believe we were justified in throwing that out. ("No, no!") A Unionist Government would not have brought in such a Bill."

A VOICE: "No, for it wouldn't suit them, and you are in the same boat. Who is to rule, that is the question, the Peers or the people?"

Lord DUNMORE: "Do you want a Second Chamber?"

A VOICE: "Yes, but elected by the people."

Lord DUNMORE: "Have that if you like, but let it have the power of appeal from the House of Commons to you."

A VOICE: "Who is to rule?"

Lord DUNMORE: "For God's sake, let me speak."

The VOICE: "We want to——"

Lord DUNMORE: "Oh, damn him. Come on, I'll answer any questions you like. Do you want me to deal with Tariff Reform?"

A VOICE: "No that is not the question; it is 'Peers or People.'"

Mr. G. H. WILLIAMSON, the candidate, said that the only question was Tariff Reform——

VOICES: "No, the House of Lords; read Lord Landsowne's amendment."

LORD PEMBROKE AND SIR GEORGE LUCK AT LANDFORD, DECEMBER 8TH.

Lord PEMBROKE said that this year was, so far as politics were concerned, one of the most important and critical times there had ever been in the political history of this country. (Hear, hear.) It was so important that every single man who was entitled to vote—(A VOICE: "Will vote for the Budget," and applause)—would weigh very carefully, and without any prejudice——

A VOICE: "Why didn't the House of Lords do that?" ('Hear hear,' and applause).

Lord PEMBROKE: "There are a great many people who think that, and I don't say they are the best of our people, who think that the best thing to do in giving a vote one way or the other is to vote for the party, or for the man who is likely to give him most benefit—(Hear, hear, and 'That is the one we want,' and applause.) "Mr. Lloyd George——"

The audience broke out into cheers at the mention of the Chancellor's name, and sang, "For he's a jolly good fellow," with the greatest enthusiasm. They repeated the song over and over again, and

General Sir GEORGE LUCK, rising angrily, called for silence. "Look here," he said, "you will please to keep quiet, or you will get chucked out deuced soon, I can tell you."

A VOICE: "All right."

Sir GEORGE LUCK (shaking his fist excitedly): "I am not the sort of person to stand any damned nonsense (sensation). I'll let you know that."

A VOICE: "Drop that bad language. That is enough of it."

LAND CLUB LEAGUE.

The Land Club League has issued a pamphlet containing its programme, which we quoted in our last issue, and giving the following reasons for supporting the taxation of land values:—

The League supports the proposal for the valuation of all land, because land should be taxed and rated in accordance with its capital value, and also because, whilst there is no official valuation of the land, owners can, and constantly do, ask extravagant prices for any land that is required by any public authority for cottages, small holdings, allotments, or any other public purpose. The valuation to be made under the Budget of 1909 will show what is the worth of the land itself, apart from the buildings and improvements of all kinds upon it. It is this value that has to a large extent escaped contributing its share to public expenditure. When we have found by valuation what the worth of land is, we shall be able to charge on it an important part of our national revenue and local rates. This is fair, because the value arises from the presence, the growth and the enterprise of the surrounding community, and not from any action of the landowners themselves, who, as such, have done nothing to create it. Moreover, the taxation of land not now put to its proper use will bring it into full use, and if this tax is extended, it will in time break the power of the land monopoly which has driven millions of people from the country into the towns and abroad.

Our present system of rating and taxing is unjust. Every improvement made by labour or by expenditure of capital on a cottage or land means that the owner has to pay more rates. On the other hand a landlord has only to prevent the land being used, keeping it idle for sport or speculation, and he will escape most or even all the rates. Under the present system those who make full use of their land have not only to pay their own shares of the national and local expenses, but also the shares of those who escape by not putting their land to the best use. This injustice will be put an end to by valuing the land and rating and taxing it on this value.

In addition to this statement, the League sends out "Questions for Candidates for Parliament," of which the first three are:—

1. Will you vote for a complete valuation of the land of the country as provided in the Budget of 1909?
2. Will you support any proposals for levying (A) Rates, (B) Taxes, on the capital value of the land?
3. Do you consider that power should be given to local authorities to acquire land needed for public purposes at a price based on the public valuation?

POLITICAL SPEECHES AND WRITINGS.

MR. CHURCHILL IN MANCHESTER.

The following is part of Mr. Winston Churchill's speech delivered in the Free Trade Hall, Manchester, on December 6th.

I was just mentioning the Suez Canal, and, while I am on the subject of canals will you let me come with a long hop to the Manchester Ship Canal? You could not find a better object-lesson either for the defence of free trade or for the justification of land reform (cheers) than the Manchester Ship Canal. What is the Manchester Ship Canal? It is a channel to enable foreign goods to be imported cheaply into this country, it is a tube to bring dumping into the very heart of our national life; and you have built it, you have built this canal yourselves, you have built it at a great cost, you have dragged the Trojan horse within your own walls yourself, and you have thrived upon it. (Laughter and cheers.) You have actually thrived in the process of committing this extraordinary folly. The Manchester Ship Canal has been an enormous stimulus to the trade and prosperity of Manchester and Lancashire, and nobody denies, nobody can

deny it. What kind of fools are those who come to us and say that, when we have spent so much money in building a canal and making foreign goods cheap in the Manchester market, we should spend more money on Custom House officers and Custom House buildings in order to make them dear again ? (Laughter and cheers.) These arguments are not only against reason and logic, they are against nature. The free waterway of the canal is vital to Manchester. (Hear, hear.) You might as well throttle the air pipe of a submarine diver in order to protect him from the draught (loud laughter) as choke your Ship Canal with a protectionist tariff. It is worth while, that those who are interested in the canal should observe that Mr. Wyndham (" Oh ! ") in Liverpool proposed to tax timber, and Mr. Chaplin here in Manchester (groans)—don't let us hoot them they have got a lot of trouble before them (laughter)—and Mr. Chaplin in Manchester declared that he intended to tax grain ; and Mr. Balfour—of course, Mr. Balfour is a leader, he does whatever his followers tell him (loud laughter), only when he knows his followers are wrong he does it half-heartedly. Well, timber is almost as important an item in the freights of the canal as cotton, and grain is more than twice as important in the freights of the canal as cotton—both cotton and grain are to be struck at by the tariff reformer, and I say, let all concerned in the prosperity of the canal take due notice—let the shareholders who have not had too much out of it, let them take notice ; let the Manchester Corporation and the ratepayers of Manchester take notice, and let the dockers, let the men who unload the ships at the wharves, let them take notice of the amiable project which is in contemplation in their interest, in the traffic and activity of the Ship Canal. (Hear, hear.)

The Exemption of Cotton.

Mr. Balfour has told as that he is going to exempt cotton. (Laughter.) We must be thankful for small mercies, and I want to ask a question, Why are you exempting cotton ? On what grounds ? Surely highly scientific taxation is not going to descend to electioneering. If the foreigner will pay the duty on timber and grain, why will he not make a good job of it and pay it on cotton ? (Laughter.) If these articles have the faculty of not going up in the British market when they are taxed, why cannot cotton be made to come in, on the same basis ? Why should not the cotton growers of the United States be made to pay a toll for bringing their cotton to our markets ? If cotton is to be exempted on the ground that it is a raw material of manufacture, why is not grain to be exempted on the ground that it is the raw material of human life ? (Cheers.) What difference will it make to the cotton trade, if the ultimate cost of production is increased, whether it is increased by a tax on the cotton that the workers spin or a tax on the corn that they eat ? The trade, as a whole, will have to bear the loss, and they will have to fight it out between them—the different sections of the trade—as to who is to take the principal share. There I foresee the avenue of disastrous consequences from which any one who loves this great and famous country will desire to save it. All these questions arise from the consideration of that splendid work of British skill and enterprise which has brought the sea to Manchester. (Cheers.)

The Canal and the Land Question.

Now let the Manchester Ship Canal tell its tale about the land. (Cheers.) It has got a story to tell which is just as simple and just as pregnant as its story about free trade. (Renewed cheers.) When it was resolved to build the canal the first thing to do was to buy land. Before the resolution to build the canal was taken the land on which the canal flows—I do not know whether I ought to say flows (laughter)—I will say the land on which it goes—was in the main agricultural land, paying rates on an assessment of from 30s. to £2 an acre. I am told that 4,495 acres of land purchased out of something like 5,000 I think, immediately after the decision to buy—4,995 acres were sold for £770,00 sterling, or an average of £172 an acre ; that is to say, seven times the value of the agricultural land and the value on which it had been rated for public purposes. What had the landowner done for the community ; what enterprise had he shown ? What service had he rendered ? What capital had he risked in order that he should gain this enormous multiplication of the value of his property ? I will tell you in one word what he had done. (Cries of " Nowt.") Can you guess it ? (Renewed cries of " Yes," and " Nowt.") Yes—nothing. But it was not only the land that was needed for making the canal the owners of which were automatically enriched, but all the surrounding land—large areas in particular places, land having frontages to the canal or access to the canal—rose and rose rapidly and splendidly in value, by the stroke of a fairy wand, without toil, without risk, without even a half-hour's thought. The landowners of Salford, Eccles, Stretford, Irlam, Warrington, Runcorn, &c., found themselves in possession of property which had doubled, trebled, quintupled in value. Now, I am not attacking those individual landlords. I think they were quite right to make the best bargain they could for themselves under the law. I do not blame them ; I blame the law. I am not attacking the invidual, I am attacking the system. It is not the individuals we wish to injure ; it is the system we intend to change. (Cheers.) But more than that, apart from these high prices which were paid, there was a heavy bill for compensation for severance disturbance, and injurious affection where no land was taken—(laughter)—injurious affection where no land was taxed—namely, raising the value of the land where it was not taken at many times its value. All these, added to the dead-weight of construction, to all those burdens on those whose skill, enterprise, and foresight enabled them to do this work. Much of this land today is rated at ordinary agricultural value, and in order to make certain that no injustice is done, that those landowners are not injured by our system of government, half the rates, under the Agricultural Rates Act, are paid back to them, and the balance is paid by you. The land is still rising in value, and with every day's work which every man in this hall does, and with every addition to the prosperity of Manchester, the improvement of this great city and of the vast community which dwells around it, the land is enhanced in value. I have told you what happened to the landowners. Let us see what happened to the shareholders and the rate payers who found that money. The ordinary shareholders, who subscribed eight millions, have had no dividend yet. The Corporation loan of five millions, interest on which is borne by the rates each year, has had no return upon its capital. Yet I think a return will come in time, but none has come yet. These are the men who did the work. These are the men who put up the money. Well now, I want to ask you a question. Do you think that it would be very unfair if the owners of all this automatically created land value, due to the growth of the city, due to the enterprise of the Corporation, due to the sacrifices made by the shareholders, had been made to pay a proportion at any rate of the unearned increment which they secured (cries of " No ") back to to the Corporation and to the City, and to the community, whose presence, whose exertions, and whose enterprise had so greatly increased the value of their property ? I should have thought that it would have been an extremely reasonable and fair proposition, especially as we do not touch anything that has happened in the past. Give them all that they have got up to the present, and only look forward to new accretions of value in the future. Well, that is communism, that is pillage, that is anarchy, that is a social revolution, that is the downfall of civilised society, the end of faith, family, Empire, monarchy, all.

The Taxation of Land Values.

There was a time not along ago when less violent language was used about the taxation of land values. A Tory House of Commons twice passed a bill, affirming that principle in a more drastic measure than our legislation now proposes. All the great municipal corporations throughout the land, the most Conservative as well as the most Liberal, have petitioned Parliament in favour of the taxation of land values. (Cheers.) Royal Commissioners presided over by the most able and most prominent persons in the country have explored the whole subject and pronounced in favour of the taxation of land values. Fifty years ago John Stuart Mill wrote in favour of it (cheers), and 100 years ago Adam Smith wrote in favour of it, and let me read you what they wrote. John Stuart Mill, in his " Principles of Political Economy," says :—

" Suppose there was a kind of increment which constantly tends to increase without any exertion or sacrifice on the part of the owner. . . . Consistently with complete possession on the part of the owner in such a case, it will be no violation of the principles on which private property is grounded if the State should appropriate this increase of wealth or a great part of it as it arose. This would not properly be taking anything from anybody, but would simply be applying an accession of wealth created by circumstances to the benefit of society instead of allowing it to become the unearned appendage to the rights of a particular class."

Adam Smith said more than 100 years ago in the "Wealth of Nations":—

"Ground rents are a still more proper subject of taxation than the rent of houses. . . . Both ground rents and the ordinary rent of land are a species of revenue which the owner in many cases enjoys without any care or attention of his own. Though a part of this revenue should be taken from him in order to defray the expenses of the State no discouragement will thereby be given to any sort of industry. . . . Ground rents and the ordinary rent of land are, therefore, perhaps the species of revenue which can best bear to have a peculiar tax imposed upon them."

These are the words of great economists and thinkers generally, but when a Prime Minister like Mr. Asquith (cheers), when a Chancellor of the Exchequer like Mr. Lloyd George (renewed cheers), have the courage to come forward and make definite proposals they are assailed with a storm of abuse and insult, with howlings and ululations; then Parliaments are broken up and Constitutions are violated, and then we all have to take a hand in the game. (Cheers.) I am not at all disturbed. We none of us are the least discomposed by the clamours which have been raised. We have put the land taxes into the Budget (cheers). When the Budget is carried, as carried it will be (prolonged cheers), the land taxes, unaltered, unmodified, will be there. (Cheers.) Very important issues are at stake in the next few weeks in Britain. Do not underrate the importance of this land question. Every nation has its own way of doing things; every nation has its own successes and its own failures in particular lines. All over Europe you have a system of land tenure far superior, socially, economically, politically, to ours. But the benefits of these superior land systems are largely, if not entirely, taken away by grinding tariffs on food and the necessaries of life. Here in England we have long enjoyed the blessings of free trade and of untaxed bread and meat; but, on the other hand, we had to set against these inestimable boons a vicious and unreformed system of land tenure. In no great country in the civilized world, in no great country in the New or in the Old World, have the working classes yet secured the advantages both of free trade and of free land (cheers), by which I mean a commercial system and a land system from which, so far as possible, the element of monopoly is rigorously excluded. (Cheers.) Sixty years ago our system of national taxation was effectively reformed, and immense advantages were reaped from that great work to which Sir Robert Peel and Mr. Gladstone (cheers) contributed. Advantages were reaped not only by the poorest but by the richest in the country as well. The system of local taxation to-day is just as clumsy and nearly as wasteful as the old unreformed system of national taxation. In many cases it is as great an impediment to progress, and it is, I think, the most sensible burden that the poorest class have to bear on their shoulders. I believe that it weighs to-day upon the interests of the country as heavily as the tariffs and the Corn Laws sliding scales. "You who shall liberate the land," said Mr. Cobden, "will do more for your country than we have done in the liberation of its commerce." (Cheers.)

MR. LLOYD GEORGE AT CARNARVON.

Addressing his constituents in Carnarvon on December 8th, Mr. Lloyd George, said;—

The Lords say, "We have not rejected your Bills; we are only referring them to the country." (Laughter.) Let us examine that, because you will hear a good deal of it in the course of the next few weeks, though you will not hear much about it afterwards. (Laughter.) And I tell you why it is a claim that does not bear examination. What does it mean? Just you follow the subject in the light of what has happened during the present Parliament. The first Session of this Parliament two great measures had passed from the House of Commons. The first of all was the Education Bill. (Hear, hear.) No one can doubt that the principles of that measure had been submitted to the judgment of the electorate. It was rejected by the House of Lords. What was the second Bill? The second Bill was the Plural Voting Bill, better known as "one man, one vote." That was also rejected. Those are two Bills which have been unquestionably submitted to the electorate, and both were rejected in the first Session of this Parliament. What is the claim of the Lords? The Lords said, "We did not reject them; we simply referred them to the people." Very well, suppose we had taken them at their word. There would have been a dissolution in the first Session of Parliament. The second year we then dealt with two great questions upon which the Scottish electorate were unanimous. One was the Scottish Small Landholders Bill, and the other was the Scottish Valuation Bill. Both these Bills were rejected. You would have had a second dissolution in the second year of Parliament. Now you come to the third year. We have already had two dissolutions of Parliament in two years, if the claim of the peers is to be admitted. Now we come to the third year. The third year we had a Licensing Bill. (Hear, hear.) What happened? That was thrown out. A third dissolution of Parliament in the third year would, therefore, have been called for. We come to the fourth year of this Parliament, and the Finance Bill of the year is thrown out. A fourth dissolution of Parliament in the course of four years. Do they really think the people of this country are fools? (Cheers.) It is not a reference to the people, it is a refusal. (Hear, hear.) It means that whenever a Liberal Government happens to come into power there must be annual Parliaments, and whenever a Tory Government comes into power then the Septennial Act is to work. . .

The Land Taxes.

I now come to the land taxes. What are the proposals of these taxes? The first is this, that the owners of land should pay on its full real value. And when they talk about us exempting agriculture, the reason why we have done it is that the owner and occupier pay on its full value at this moment. You come to land in the neighbourhood of a town, and very rarely can you get land even upon a tenth part of its value. There is no justice in it, there is no fairness in it. And you must remember this, that the value of land in the neighbourhood of a town had been created by the industrial growth and energies and efforts of the inhabitants of the town themselves. (Cheers.) What is the second principle of the land taxes? It is that we are in future, when land grows in value, not owing to any expenditure by its owner, to any capital invested by him, to any improvements effected by him, but purely to the growth of the community around, then one-fifth of the increased value shall go to the pockets of the community that created the whole of it. (Cheers.) And what is the third tax? We have got in this part of the country the leasehold system which is a truly vicious system. (Hear, hear.) Now, what happens when a man takes a piece of land to build upon it? It may be land at the time for which the owner may be only getting a few shillings. A man builds upon it, and the rent immediately goes up by leaps and bounds to as much as four, five, ten, and fifty times, and sometimes—I can give you cases—a 100 times the previous value of the land—purely because he has built a home for himself upon it. What better purpose could you put land to than that? He gets a lease for 60, 70, or 80 years. Year by year the value of that land and house passes out of the hands of the man that built it, who sweated for it, who raised money for it, into the hands of the man who never spent a penny in erecting that house. What do we say? We say the country has need of money and we are looking out for somebody to tax.—(Laughter.) We do not want to tax food (hear, hear), we will tax no man's raiment, we will not tax the house that shelters him and his family—what shall we tax? We do not want to tax industry, we do not want to tax enterprise, we do not want to tax commerce—what shall we tax? We will tax the man who is getting something that he never earned (cheers), that he never produced, and that by no law of justice and fairness ought ever to belong to him. So when that lease expires and the landlord comes in and siezes that house he has got to give 10 per cent. to the community upon it. (Cheers and a voice:—"It ought to be 50 per cent.") Well, they say that 10 per cent. is robbery (laughter); I do not know what name they would give 50 per cent.; but the landlord makes 100 per cent.; we make 10.

Lord Bute and Cardiff.

Well, now, if you can stand me a little longer, let me take my first proposition, that we are simply charging the landlord upon the real and not the nominal value of the land. I cannot do better than give you one or two cases, one or two concrete illustrations. How they loathe these cases; they think facts are vulgar, so common, it is rude to mention them (laughter) that I really must apoligise for giving you a few facts. There is a very fine old castle in South Wales; it is now in the hands of the Scotsman called the Marquis of Bute. It is a magnificent building; it is the Marquis of Bute's South Wales residence. It has over a hundred acres of land, invaluable land in the heart

of Cardiff. If you were to sell that land, I will not say you would get enough sovereigns for it to cover it, but you would get an enormous price for it. Well, that castle is now rated with all that invaluable land at £924 per annum. (Shame.) But, stop a minute, next door to this castle is a tailor's shop. It is 47 ft. by 90 ft.—that is, a little over 400 square yards. The castle and its ground is 500,000 square yards. The tailor's shop was rated at £947 (cries of "Shame!" and "Robbery!"). £924 for this gigantic castle with its magnificent grounds in the heart of one of the most prosperous cities of the Empire; next door is this small tailor's shop, rated at £23 higher every year. ("Shame!") Well, now, nobody wants to take that castle away; that is not the proposal. (A voice. "Turn it into a tailor's shop.") One suggests that I should make a tailor's shop of it. Nobody wishes to confiscate the property of the Marquis of Bute; all we say is that the tailor has to pay full value on his premises. (Cheers.) I could give you other cases, but you can multiply from your own experience, your own observation, your own knowledge. You can compare the way in which the tradesman is assessed in any town, great or small, for his premises with the assessment which is placed on some great baronial castle or residence in the neighbourhood. You find that the tradesman has often to encounter very hard times, and he has always to pay. He has to pay the wholesale man, he has to pay wages, he has to pay the tax-gatherer, he has to pay the rate-collector, and he has to pay the ground landlord, and, it may be, he has to pay the mortgagee. At any rate he has got to pay promptly, he has got to pay on the nail, and very often he has got to deal with people who have not got the same ideas of promptitude and punctuality as his creditors have. A large number of tradesmen are above this anxiety, but they have passed it on their way. No tradesman I have ever met objects to pay his taxes, whether Imperial or local (hear, hear), his fair share, but he objects to pay somebody else's share, for that is what happens here as long as you allow it. What we want is equal treatment for all. (Cheers.)

An Illustration of the Increment Duty.

Let me give you an example of the increment duty. I think I will take an illustration from this town. You had a demand here a short time ago for land for the purposes of a cemetery and a new school. The land which was wanted for the cemetery was rated at £2 an acre. What did the landowner ask for that land? He wanted £847 per acre. ("Shame!") Two pounds an acre at 25 years' purchase would bring us £50; the demand put forward is £847. There are two things in this Budget concerning that—namely, that if land is worth £847 it should be taxed upon that sum (cheers), and not upon £50. If land goes up in value so rapidly in the neighbourhood of towns, land worth £50 goes up to £800, the community which creates that value should get one-fifth of that increment for public purposes. (Cheers.) You had a demand for a public school and wanted land for that purpose. The sum asked in respect for that land, was, I think, about a thousands pounds an acre. In the TIMES to-day—poor old TIMES (laughter), it is getting more DAILY MAIL every day (laughter)—it says I propose to confiscate the land of the people, to tax them out of their land. Who says so? I only propose that the tax should be upon the real value, and not the nominal value; I only propose that where there is increment in the value which is entirely attributable to the industry of the community and not the industry of the owner of land, at any rate the community should have a share of it. That is a proposal that is in existence at the present moment in some of the greatest commercial cities of Europe, but no one calls it Socialism there. (Cheers.) It has not been carried by the Socialistic party; it has been carried by the great leaders of commerce, of trade, and of industry in those cities, and it is perfectly just. (Cheers.) Those are some of the taxes.

The Reversion Tax.

I will give you an illustration of my last tax of all, and a very good one too. (Laughter.) It is the reversion tax. This came into my hand yesterday morning; it comes from the trust deed of a Calvinistic Methodist Chapel, and since the monthly meeting vouches for it, it must be all right. (A voice, "Quite right," and cheers.) There is a little chapel that was built down in the Gower peninsula by the Calvinistic Methodist body. It was built many years ago, and it will be of interest to you to know that one of its first ministers was the late Mr. Wyndham Lewis. It is a very small chapel, and did not cost much to build; but the principle is just the same. It cost about £150. It is a poor neighbourhood, and for years and years, week in week out, they contributed their coppers just to pay the debt of that little chapel, to keep it going and to paint, decorate and renovate it when necessary. But they had only a lease upon it. It was a lease on miserable hill land. The whole freehold of the land was not worth more than a few shillings. Just a short time ago that lease came to an end, and they thought it might be renewed. Not at all; the trustees were told that the chapel belonged to the landlord, and they had to buy the chapel back from the landlord ("Shame")—a chapel they had to build with years of sacrifice they had to buy back. ("Shame.") They had to pay £150 for the chapel. They paid for redeeming the chapel site £150. To take that chapel from them I suppose is not robbery. That is not confiscation when the landlord stipulates by that document that the whole fruit of the labour of generations of members of that little church passes at a certain time into his possession. Well, that is property, that is law, justice, but when I come along and say to that landlord, "Here, the State wants money to protect you and your property (laughter) your mansion, your rights, your privileges—we want money to protect you. You must pay £15 out of that £150," they say, "Robber." (Loud Cheers.)

The Valuation Proposals.

I venture to say that every tax we impose is a fair one, a just one; but I tell you what they object to. It is the valuation. (Cheers.) How can you go to a town council whenever a town council wants land for a school, a cemetery, a waterworks, or a gas works, or for some other public purpose, say, for small holdings, for houses for the working classes—how can you go to that town council and say that land is worth a thousand pounds an acre when you have already made a declaration to the valuer that it is not worth £50 an acre? You cannot do it. (Laughter and cheers.) There is a man who will go round all this land and will say, "How much is it worth? In my judgment it is worth (let us say) £300 an acre." The landlord will come down and say, "No, it is not worth £100." The matter will be settled by a perfectly impartial tribunal; there will be an appeal against that tribunal, and the ultimate Court of Appeal may say that it is worth £220 an acre. By-and-by that land will be wanted, it may be to build houses for the working classes. They will go to the landlords and say, "This land is worth £200 an acre." He will say, "Good gracious; it is worth £1,500 an acre." How can it be? (Loud cheers.) It is all registered. And if he does say that it is wroth £1,500 an acre, and if he proves that it is worth £1,500 an acre, then that means that that land has gone up from £200 to £1,500, and that it has increased in value by £1,300. Who created that difference? You will go to the landlord and say, "Did you make it worth £1,500 when it was only worth £200?" He will say, "Yes." We will say, "What have you done to it? Have you improved it in any way; have you done anything to increase its value?" And if he cannot prove that he has improved it we will then say, "There is an increase in the value of £1,300 which is due to the community, and we will take a modest 20 per cent. of the increase." (Loud cheers.) They hate the valuation. (Cheers.) We are going to get at the real value of the land, and a good deal hangs on that. Each successive Parliament adds to the number of objects for which land can be compulsorily acquired. We have have added housing, small holdings, roads for opening up the country, afforestation, experimental farms. In future, when we get valuation, you will say, not fancy prices, but the real value. (Cheers.)

The Object of the Budget.

"These are the taxes, these are our proposals. What do our opponents object to? Where is the Socialism, injustice, and wrong? Where is the oppression? Where is the unfairness of it? Do they object to what we are spending the money for? They do not complain about our building Dreadnoughts; they want more, except that they want someone else to pay for them. (Cheers.) Do they object to pensions? What do they object to? Is it unfair to raise money for these purposes? We are imposing no burdens upon the earnings of any working man. The vast majority—I am sure the whole—of the middle class of this country escape additional burdens. We put no burden upon the necessities of life of anyone. (Cheers.) We are taxing the surplus. We are taxing the luxuries. If a man has enough after maintaining his wife and family, and can spare something upon whisky and tobacco, why should he not afterwards contribute towards the pensions and defences of the country? (Cheers.) No; we are raising

money by means that make it no more difficult for men to live, we are raising it for making provision for hundreds of thousands of workmen in the country who have nothing between them and starvation in old age, except the charity of the parish. (Cheers.) We propose a great scheme in order to set up a fund in this country that will see that no man suffers hunger in the dark days of sickness, breakdown in health, and unemployment, which visit so many of us. That is what we are going to do. (Loud cheers.) These schemes for the betterment of the people, we shall get them some day. We cannot get them without effort, and they will not be worth getting without effort. Freedom does not descend like manna from Heaven. (Laughter.) It has been won step by step, by tramping the wilderness, fighting enemies, crossing Jordan, and clearing Jebusites out of the land. I do not regret that we cannot obtain these blessings except by fighting. The common people have taken no step that was worth taking without effort, sacrifice, and suffering.

The Final Appeal.

Concluding in Welsh, he said:—"I cannot pretend to regret this conflict with which we are now confronted. It is well that democracies should now and again engage in these great struggles for a wider freedom and a higher life. (Cheers.) They represent stages in the advance of the people from the bondage of the past to the blessings of the future. Those who dread these political convulsions, who apprehend from them nothing but destruction and danger, have read their history in vain. The race has nothing to fear, except from stagnation. Against our will, we have been precipitated into this tumult. For all that, we mean to win our way through it to a better time. (Cheers.) The people may not secure all they seek, but if they bear themselves manfully they will achieve other ends they dare not even hope for now. Yesterday I visited the old village where I was brought up. I wandered through the woods familiar to my boyhood. There I saw a child gathering sticks for firewood, and I thought of the hours which I spent in the same pleasant and profitable occupation, for I also have been something of a 'backwoodsman.' (Laughter.) And here is one experience taught me then which is of use to me to-day. I learnt as a child that it was little use going into the woods after a period of calm and fine weather, for I generally returned empty handed—(Laughter.)—but after a great storm I always came back with an armful. (Laughter.) We are in for rough weather. (Cheers.) We may be even in for a winter of storms, which will rock the forest, break many a withered branch, and leave many a rotten tree torn up by the roots. But when the weather clears, you may depend upon it that there will be something brought within the reach of the people that will give warmth and glow to their grey lives, something that will help to dispel the hunger, the despair, the oppression, and the wrong which now chill so many of their hearths." (Loud cheers.)

Replying to a resolution of thanks, Mr. Lloyd George said:—"I am afraid that I shall not be able to come much among you. Whatever happens, I am pledged to go through some of the English constituencies and some of the South Wales constituencies, and, therefore, I must confide in you, my old friends, to fight this battle, not for me, but for the interests of the country, which, I think, you and I represent best in this meeting. It will make no difference to me whether they bring a man against me or not. (Laughter.) I have arranged my time in such a way as will best benefit the cause we have all at heart. It is not a local fight, it is not merely a national fight. Believe me, the democracy throughout the world watches this battle with an anxious eye." (Cheers.)

LATEST TARIFF REFORM SCHEME.

On December 8, the Birmingham Post published an elaborate statement of the Scheme of Tariffs which might be proposed if a Conservative Government is returned at the Election. The statement is regarded as embodying the considered views of Mr. Chamberlain, or the other persons who are at the head of the Tariff Reform movement. The following is the practical part of the scheme:—

It is proposed to establish a general tariff, placing duties on practically all goods which are not deemed to be raw material, with the object, first, of raising revenue; secondly, of giving the turn of the market to the home producer when in competition with a foreign rival; thirdly, of making preferential agreements with the colonies; fourthly, of securing better terms of entry into foreign countries which now exclude us by prohibitive duties; and, finally, of giving such encouragement to home producers that the evils of unemployment will be substantially mitigated. The tariff is to be of the simplest possible form, and is not to be "protective" in the sense in which that word is understood in Germany or the United States. There is no intention, we believe, of having multifarious rates which throw open the door for Parliamentary intrigue or lobbying. There will be three rates of duty only, giving an average of about ten per cent. The plan which we believe to be at present favoured is to allow raw materials to come in free, to place a duty of five per cent. on goods on which little labour has been spent, ten per cent. on goods more nearly approaching the finished state, and fifteen per cent. on completely manufactured articles. There will be no variations from this scale, unless some very exceptional case can be proved. Thus the work of classification will be greatly simplified. Each article will almost naturally fall into its proper class, and even when there is doubt no great difficulty can arise. Just as there are to be three rates of duty, so there will be three scales in each rate. To take an example by way of illustration—if an article is deemed to come under the ten per cent. rate, that will be the standard duty, applicable to foreigners who are commercially "friendly." But there will be a lower duty—possibly seven-and-a-half per cent.—to be charged on colonial produce, and a higher duty—possibly twelve-and-a-half or fifteen per cent.—to be charged on the produce of countries which seek unduly to penalise British goods. The figures we give are intended only to be illustrative. They may be varied in the actual working out of the tariff. Corn, according to present views, is to be liable to a duty of 2s. a quarter when coming from a foreign country. The chief object of this duty, of course, is to make it possible to give a valuable preference to the colonies—Canada and Australia in particular. Mr. Chamberlain proposed to remit the whole of the duty to the colonies. There is, however, a possibility of this arrangement being modified by asking the colonies to agree to a substantial preference which will not free them from the whole of the duty. The chief aim of any modification would, of course, be to increase the revenue, and at the same time to lend some encouragement to wheat-growing at home. Flour will have to pay a higher duty, in consideration of the fact that it has had labour spent upon it, and to the very desirable end of promoting the grinding of corn in this country. It is manifestly better that we should import corn and mill it at home (thus employing our own labour) rather than import flour which has been prepared by other labour. Another modification excludes bacon and maize from the free list. It is recognised that Mr. Chamberlain was mistaken in treating these articles on an exceptional basis, and we do not doubt that he himself is sympathetic with present intentions with regard to them. Such important raw materials as cotton and wool will, of course, come in free.

MR. A. CHAMBERLAIN ON THE CORN DUTY.

Mr. Austen Chamberlain writes to the Rector of Burlingham, Norfolk:—

"I do not anticipate that the small duty proposed on foreign corn will make wheat growing profitable where it is not so at present, but the possession of a moderate preference in regard to other agricultural products, and the increased demand for agricultural goods, which the development of the manufacturing industry under Tariff Reform, will bring, will give the farmer a better market for his produce and the labourer a better demand for his labour.

"The prosperity of the industrial districts is vital to them both, for while the manufacturer may do an export trade as well as a home trade, the agriculturalist is dependent on the home market alone. Any lack of employment in the towns must react injuriously upon the sale of his produce and the demand for his labour, and there is, in my opinion, no greater error which can be committed, than that of supposing it is possible in this matter to separate the interests of the towns from those of the country."

SIR E. GREY IN THE BERWICK DIVISION.

Speaking at Wooler, Northumberland, on December 13th, Sir Edward Grey, the Foreign Secretary, said:—

They must not judge the Budget by what they read about it from the Conservative speakers. No doubt it was very much

more attractive to read speeches than the Budget itself. It was not a pleasant thing to find money in the first place. The Liberals always said that where the State created value by its own act the State should be entitled to a portion of it. There had been much contention over the land taxes, and it was impossible to get a clear view of those taxes from the apprehensions that had been created in the minds of the owners of land. Owners of land, and indeed rich people generally were so sensitive that they were subject to unnecessary scares. The Opposition complained that we did not follow Germany and some other countries on the subject of Tariff Reform, and charged the Government with spoliation and robbery when it adopted such foreign schemes as afforestation and the taxation of unearned increment. (Cheers.) In this country we had been much too slack about unearned increment. There were people who said that the Budget was only the thin edge of the wedge. "I say to them," said Sir Edward, "what the Lords are saying to us. Trust the people. (Laughter.) You must trust the people about these things, and say to them if you conceal the true value of your property for fear it should be overtaxed you are having anything but trust in the people." (Cheers.) When land was wanted for public purposes in the past far too high a price had been given for it, and it would be a good thing to have a fair valuation throughout the country, so that when it was needed for public purposes it should not suddenly develop in value to 20 or 30 or even more times its value before it was wanted.

LORD CURZON AT OLDHAM.

Lord Curzon made a vigorous defence of the Lords at Oldham on December 15th. He claimed that they represented the people more faithfully than the Commons, a part of his speech which the TIMES correspondent described as more courageous than politic. We quote the following passage :—

Therefore, I say, what cant it is, (cheers) what humbug it is, what insufferable hypocrisy it is to talk about an effete oligarchy, into which you are perpetually pouring Radical recruits—into this body which, as I have shown you, is representative of every class and every service in the Empire—to denounce that as a Tory caucus the greater part of the members of which have been created by Liberal Prime Ministers, and to vituperate us as a House of landlords when a great many of us do not own a single acre of land. (Cheers.)

I hope you will think that I have made out a fair case, at any rate, as regards the composition of the House of Lords. But you may say, "What about your acts ?" (Hear, hear.) Well, I will take acts ; I want to shirk nothing. Mr. Winston Churchill the other day, in his slap-dash way of rewriting history, was kind enough to put the question : "Have they ever been right ?" And, of course, he answered himself (laughter) in these words :— "In all the great controversies they have been absolutely wrong." (Hear, hear.) There is a gentleman who agrees with him, but I am glad to observe that he is only one. (Cheers.) Well now there are some more. I will take them on. (Laughter.) I wish I had time, but of course I have not this evening, to go with you through the whole of bygone years, from the days when, after all, it was the Barons who wrung the great charter of your freedom from King John. (Cheers.) But I may perhaps sum up all these centuries in two phrases from very eminent men. The first is a sentence that occurs in the writings of the famous French writer and free-thinker, Rènan, who committed himself to this remark, which I am afraid will rather stagger my friend up there :—"All civilisation has been the work of aristocracies." (Cheers, and cries of dissent.) The second, which will come rather more immediately home to you, is a remark by a famous constitutional and Parliamentary writer, Sir Henry Maine, who lived within the last fifty years :—"It seems to me quite certain that if for four centuries there had been a very widely extended franchise and a very large electoral body in this country, there would have been no reformation in religion, no change in dynasty, no toleration of dissent, not even an accurate calendar. The threshing machine, the loom, the spinning jenny, and possibly even the steam engine would have been forbidden." That is a remarkable testimony by a remarkable man, and it sums up the industrial history of the first 30 years of the last century, in the time which almost we ourselves remember. Was it not to the House of Lords that the Factory Acts, the Truck Act, the Artizans Dwellings Acts, owed, if not their initiation at any rate the impulse which drove them into law ?

MR. LLOYD GEORGE IN WALWORTH.

Mr. Lloyd George, speaking in Walworth, South-East London, on December 17th said:—

What is the question which you have got to decide here, and which has to be decided in every constituency throughout the land.? It is whether the people are going to make their wishes known through their elected representatives, or whether they are going to depend upon the House of Peers. Who are the representatives of the people ? They are the men who, first of all, have to come down to the constituencies and explain their views fully, who generally visit from door to door, and make themselves acquainted with the views of the people personally, face to face.

They are cross-examined and heckled. They have got to explain fully what it is, if returned to the House of Commons, that they are prepared to do. At the end of five or six years, if they have not done it, they are called to the reckoning. Captain Norton and I have got to come down at the end of four or five years and face the very men to whom we have given pledges, to give an account of our stewardship, and if we have fallen short in the slightest degree we are called to account.

Now, that is the position of a member of the House of Commons. He is dismissed unless he has actually carried out the pledges which he has made to his constituents. (Hear, hear).

What about the House of Lords ? (Laughter.) How do they ascertain the wishes of the people ? (Laughter.) Have you seen any Dukes about the Walworth-road ? (Great laughter and cheers.) Before the Budget was thrown out did any Earls leave their visiting cards upon you ? (Laughter.) How do they ascertain the wishes of the people ? (A Voice : "From the Brewers,"and loud laughter and cheers.) I think there is a stain of beer upon their visiting card. (Laughter.)

What they do is this. Lord Lansdowne tells them—(hisses)—oh ! he is the most innocent of the lot—what he heard from the Chief Whip of the Tory party. He repeats what has been reported to him by the chief Agent of the Tory party. He summarises to him in turn what he has heard from the local agents of the party, as to the expression of opinion given to them by somebody, utterly unknown down in their locality—(laughter)—some friends they met in a Public-house, probably.

Really, that is rather a roundabout way of ascertaining the opinion of a country. The Constitution has provided a way of doing it, and that is by choosing men to represent you in Parliament to whom you express your wishes, and if they do not comply with those wishes, well, you know what to do with them. I have never seen the slightest hesitation on the part of the constituencies in carrying out that process whenever they are dissatisfied. They got the opinion of the country, not at first hand, not at second hand, but at fifth hand, and these are the people who seem to imagine they are the better authority as to the wishes and the views and the opinions of the people of the country than its elected representatives.

Well, now whence comes this excessive anxiety on the part of the Lords to ascertain the opinion of the country ? Where did it come from ? Have they always shown this eagerness ? (Laughter.) Is it hereditary ? (Laughter.) I have some recollection of their resistance to the reform Bills which provided the machinery for ascertaining the views of the people, and so anxious were they that the views of the people should not be expressed that they resisted even up to revolution. So it is quite a new thing, this extreme anxiety on their part to ascertain the real views of the people of the country. (A Voice : "Some of the people.") Ah ! yes. Well, now, where does it come from ? You know it is rather one-sided. You go to some restaurant and you get an excessively polite waiter who shows you the dish before he starts carving, in order to ascertain whether it meets your wishes.

I will tell you what the House of Lords does. If the cook is a Liberal one, well, it insists on showing the dish and ascertaining the views of every customer before it serves a single cut, until it gets quite cold. But if the cook happens to be a Tory one they never ascertain the views of the customer. He has to take it, and very often when he has ordered chicken he simply gets crow. (Laughter.)

I have been struck in the debate on the Budget with this new care of the Peers for the wants of the people. If they object to paying it is purely in the interests of the people. (Laughter.) They say, "You are putting up the death duties, and imposing a super-tax and increasing the taxation on land. We have no objection to pay, but we don't think it is in the interest of the people." (Laughter.) If they withhold the land from the people it is purely to benefit the people to keep the spaces open, and if they charge extortionate rents for the land they let that

again in the interest of the people. See the effect of crowded streets without air and light. That is to their interest. (Laughter.) They are so much more compact. It draws them nearer together; it is so much more sociable, and keeps them warmer in the winter, whereas if you open out the land, and have roomy buildings and plenty of air, just look at the distance between you and your next-door neighbour. With these gardens the wind would blow around you, and the sun would spoil your carpets. (Laughter.) It is all in your interest—the administration of the land. It is time you should appreciate this great tender care for us by the Lords. They say you think that we keep up these great establishments in the country for our own benefit. Not at all—(laughter)—but purely for the interests of the people. (Laughter.) The game laws—look at them—he expense and the trouble we are put to keeping these going to provide employment for the people. (Laughter.) Gamekeepers and useful employment for making and keeping together prisons, all in the interest of the people. Well, they will discover this election that the people are not so green. (Cheers.)

No; here we had a great burden cast upon us owing to the exigencies of national defence. Who clamoured for Dreadnoughts? I remember a great meeting in the City, presided over by Lord Rothschild—(hisses)—in which he demanded that there should be instantly laid down eight Dreadnoughts. We have ordered four, and he will not pay. (Laughter). There was a very cruel King and taskmaster in the past who ordered Lord Rothschild's ancestors to make bricks without straw. (Laughter.) I believe that is a much easier job than making Dreadnoughts without money. (Laughter.) We had to get the money. They admit it now. We had to get it for pensions—(cheers)—which they did their very best to upset. Now they are going about the country saying, "Nothing further from our minds." Then why do they object to pay for them?

"Ah, but," they said, "we do not object to their being paid for—not at all, but we think that the way you are going about it is not the right one. You should not put it upon the land of the country. Why don't you tax food"? Tax the food of the workman's children in order to spare the acres for the landlord's child—(hisses and cries of "Shame!")—so that the workman's store to feed his child should be diminished and dwindle in order that the estate shall be preserved for the landlord's heir. We'll have none of that. (Loud cheers and cries of "Give it 'em.")

I see the word "reaction" there. It is the spirit of reaction. That spirit takes you back sixty years, to the days of the Corn Laws. It will take you still further back, to the days when the the Commons were struggling for the right to grant supplies, and to secure redress and, still further back, to the days when the barons ruled the land. Our policy is a policy of forward—progress. They say, "Let us go back."(A Voice: "Never!") The Budget found them out—found them out in time, and stopped the conspiracy, and now they are worrying about their land. They are anxious about their privileges. They are unhappy about their general condition. But I am so glad to see anxieties for once fleeting from the cottage to the castle. (Cheers.) It is a good omen.

I come from a part of the country where we have got some very fine mountains, and I will tell you how we, who never could afford a weather glass, used to know what kind of weather was coming. We used to look at the hills, and if we saw the clouds hanging heavily on the lower ridges, we knew there would be bad weather; but if we saw the clouds lifting, and gathering round the summits, we knew that there was going to be fine weather. Ladies and gentlemen, the clouds are lifting from the valleys—(Cheers)—from the lowly and humble homes of the poor; they are gathering round the tops—there is a fine day coming. (Loud and prolonged cheers, during which the right hon. gentleman resumed his seat, having spoken for fifty-two minutes.)

LORD CARRINGTON ON THE THORNEY ESTATE.

The following extract from the speech of Lord Carrington in the House of Lords on November 24th is interesting:—

The Duke of Bedford, who was one of the best if not the best of all the good landlords in England, was rash enough in 1897 to publish a book, in which he called attention to an estate in his possession, the Thorney Estate in Cambridgeshire. That estate consisted of about 23,000 acres, and contained some of the finest land in England. There was no house on the estate and there was no upkeep of any sort. The noble duke had described it as an estate which did not pay its way, which was a source of perpetual expense, and which was unsaleable. They had it from him that in 1895 there was a deficit of £441 and that the income-tax paid on the estate was £160. They had been in office for four years and in the fourth year a Budget had been introduced which, if they were to believe one-hundredth part of what they were told, was going to bring the most utter ruin and destruction on the country which the mind of man could possibly conceive. (Opposition cheers.) But the most amazing thing had happened. In this Budget year, when there was no confidence, when nobody would buy, and when securities were going out to foreign countries, in this year of catastrophe and sorrow, the noble duke had put this unsaleable estate into the market. He (Lord Carrington) had bid for it at once (laughter) on behalf of the Crown. It might be said that this was the thin end of the wedge for the nationalisation of land. (Laughter.) He had bid for the estate and his offer had been extremely courteously treated, though it had been treated with the contempt which it had deserved. (Laughter.) He had had the estate valued by the Crown valuer and he had offered for this unsaleable property the fair market price which had been put on it. The offer was not listened to for one single moment, and this unsaleable estate had been sold in this year of woe for £750,000.

NEWS OF THE MOVEMENT.

GLASGOW.

The following resolution was moved in Glasgow Town Council, on December 9th, by Bailie Alston, seconded by ex-Bailie P. G. Stewart, and carried by 29 votes to 18.

That in view of (1) the resolutions adopted by the Corporation in favour of the Taxation of Land Values, and particularly the resolution adopted by the Corporation on 18th November, 1908, resolving to petition the Government to include in the present Finance Bill the provisions necessary to give effect to the principles of the Taxation of Land Values; and (2) the fact that the said Finance Bill of the Government provides for the separate valuation of land and improvements, the principle of which the Corporation has urged successive Governments to establish, the Corporation again expresses its approval of those provisions together with the hope that the Government will put them into operation with the least possible delay.

In moving the resolution Mr. Alston said that although the proposals in the Finance Bill were not so thorough or far-reaching as those previously adopted by the Council, they recognised that they made a beginning. It was not as a political question that he raised it. Mr. Stewart seconded the resolution on grounds of social justice. The previous question was moved by Mr. Hunter, and seconded by Mr. G. B. Young. We congratulate the Glasgow Council on its tenacious support of this principle, and regard this latest step as of good omen for the effort, which must shortly be renewed, to make land values the basis of local taxation.

LINCOLNSHIRE.

On December 13th, under the auspices of the United Committee, the President of the English League, Mr. E. G. Hemmerde, K.C., M.P., addressed a crowded audience in the Louth Town Hall. Mr. J. D. Blanshard, J.P., President of the Louth Division Liberal Association, was in the chair, supported by Mr. T. Davies, M.P., Liberal candidate for the division, Rev. Thos. Hill, Rev. Hugh Parry, Mr. F. Skirrow, and many prominent local Liberals. The meeting was a somewhat lively one, but Mr. Hemmerde had a splendid reception, and made a telling speech. After the following resolution, proposed by Rev. Thos. Hill, and seconded by Rev. Hugh Parry, had been passed by a large majority, Mr. Davies, who is a strong supporter of the Budget, especially the land clauses, addressed the meeting, and was enthusiastically received. The resolution was:—

"That this meeting welcomes the Budget with its provisions for the valuation of land, as a preliminary step towards the relief of all agricultural buildings and improvements, dwelling-houses, business premises, shops, factories and machinery from the burden of rates and taxes, as well as towards the opening up of land for the employment of labour and capital by the rating and taxation of land values;

unhesitatingly condemns the House of Lords for their wanton and unconsitutional opposition to the Finance Bill; and pledges itself to do everything possible at the coming election to support the Government in their decision to make the will of the Commons prevail."

ISLE OF THANET.

A correspondent writes: "I am glad to be able to report that for Thanet we now have a candidate in J. W. W. Weigall, Esq., who is heartily espousing the Budget, and particularly the land clauses thereof, so that all adherents of the League are able whole-heartedly to support his candidature.

At his inaugural meeting on December 15th, in the Royal Theatre, Ramsgate, the Land Song was sung from the platform just prior to the commencement of the speeches. Copies of the song had been distributed among the audience, which numbered about 1600, and a large number joined in the singing. On the following day similar proceedings took place at the Theatre Royal, Margate. The sincerity and appreciation of the audiences was very apparent.

The local members of the League are hoping to be able to arrange a series of meetings early in January to afford opportunities of explaining the fundamental righteousness and beneficent effects of the Taxation of Land Values.

Mr. Weigall, who until recently was a Free Trade Conservative has had the courage to be true to his principles, and confess to his conversion by the Lloyd-George Budget. There is a very decided move of approval throughout the constituency, and great hopes are entertained of his return to Parliament in January."

BOLTON.

The Bolton League for the Taxation of Land Values have been active in the holding of meetings and in the circulation of "Land Values." During the good weather open air meetings were held in the Town Hall Square, where questions were answered and new friends enlisted for the coming campaign. With the assistance of the United Committee a series of ward meetings is now being promoted. Special Election literature will be circulated at these meetings. Local friends and supporters willing to serve the movement at this time are requested to communicate with the Secretary, Wallace Carter, 3, Ramwell Street, Bolton.

LIVERPOOL.

Members of the Liverpool Land Values League are busy supporting candidates for the General Election who are in favour of the Budget. In addition, arrangements have been made to hold open-air meetings every Sunday. At two different points to be selected from time to time, addresses will be delivered at 3 p.m., while at 7 p.m. a meeting will be held on the plateau in front of St. George's Hall, Lime Street.

The League has been very active for the past ten weeks and a great number of meetings, held under various auspices, have been addressed by members.

PORTSMOUTH.

Although the By-election at Portsmouth did not come off because of the impending General Election, the members of the Portsmouth League took the fullest advantage of the occasion and spared no effort to inform the electors, and to appeal to them to support the Government for land values against the lords and land monopoly.

Meetings were addressed as follows:—

Nov. 23.—St. Mary's Road, Kingston: W. King and J. H. McGuigan.
,, 24.—New Road, Buckland: W. King and J. H. McGuigan.
,, 24.—Powerscourt Road, North End: W. King and J. H. McGuigan.
Dec. 8.—Penhole Road, Fratton: W. King and J. H. McGuigan.
,, 11.—Town Hall Square: Mr. Harvey and J. H. McGuigan.
,, 14.—Twyford Avenue: J. H. McGuigan.
,, 16.—Fratton Bridge: J. H. McGuigan.

MANCHESTER.

In addition to those meetings announced in our last issue the following meetings have been held:—

Dec. 2.—Crossley's Works, Openshaw, dinner hour address: J. Bagot and A. H. Weller.
,, 5.—S.W. Manchester S.D.P., "The Single Tax": A. H. Weller.
,, 6.—Withington Presbyterian Young People's Society, "Taxation of Land Values": A. H. Weller.
,, 9.—Todmorden Liberal Club, "Taxation of Land Values": A. H. Weller.
,, 9.—Ashbury Works, Openshaw, dinner-hour address: J. Bagot and A. H. Weller.
,, 15.—Radcliffe League of Young Liberals, "The People's Opportunity": Open air, A. H. Weller.
,, 16.—Economic Class at Manchester League Office, at 8 p.m.
,, 17.—Crossley's Works, Openshaw, dinner-hour address: John Morley and A. H. Weller.
,, 30.—Economic Class at Manchester League Office, at 8 p.m.

The Secretary writes:—"Our class-meetings continue to grow in membership and interest, and it is possible that we may meet weekly after Christmas, instead of fortnightly, as we have done hitherto."

Mr. Reinhold Ockel (late of Warrington) has very kindly presented the Manchester League with 9,000 copies of a Single-Tax Sermon by Pastor Emil Felden, of Bremen, Germany, for free distribution.

MIDLAND LAND VALUES LEAGUE.

The following meetings have been addressed by the Secretary, Mr. Chapman Wright:—

Nov. 24.—Stourbridge G.B.L.: "The Next Great Reform."
,, 25.—Erdington: "Land Values must be Taxed: Why?"
,, 26.—Digbeth Parliament: "Radical Finance."
,, 28.—Way Mills Congregational P.S.A.: "The People's Jubilee."
,, 30.—South Herefordshire, Clehonger: "Real Tariff Reform."
Dec. 1.—South Herefordshire, Harewood End: "Real Tariff Reform."
,, 2.—South Herefordshire, Lyde (Open Air): "Real Tariff Reform."
,, 2.—South Herefordshire, Holmer: "Real Tariff Reform."
,, 3.—South Herefordshire, Kentchurch: "Real Tariff Reform."
,, 3.—South Herefordshire, Ewins Harold: "Real Tariff Reform."
,, 8.—Sparkhill Liberal Club: "Real Tariff Reform."
,, 15.—Kings Heath Y.B.L.: "Land Value Taxation."

A debate of considerable interest and importance, in view of the possibilities of a contest in the Handsworth Division at the General Election, took place in the Town Hall on Thursday and Friday, December 16th and 17th, between Mr. Chapman Wright, Secretary of the Midland Land Values League, and Mr. Ernest Marklew, the Socialist Parliamentary candidate for Northampton, the issue being Liberalism versus Socialism.

SCOTTISH NOTES AND NEWS.

The Scottish League issued a whip last month to the members of the Glasgow Corporation in connection with Bailie Alston's motion on land values, which was brought before the Council on December 9th, and carried by a vote of 29 to 18.

Mr. John Gordon opened a discussion on the Finance Bill at the rooms of the League, 13, Dundas Street, Glasgow.

Mr. G. N. Barnes, Labour M.P. for the Blackfriars Division of the City of Glasgow, is not to be opposed by the Liberals at the forthcoming election. Mr. Barnes has been a fearless advocate of the taxation of land values in the House of Commons.

The League has issued a manifesto to the electors of Scotland which will be sent out along with a special leaflet issued by the United Committee, quite half-a-million copies of which will be in circulation from now to the election.

Other election leaflets provided by the United Committee are being widely distributed at meetings.

Although the official campaign will not begin till the New Year, the preliminary campaign has been in full swing for some weeks past. The issues are two—Land Values and the Veto of the Lords. The intense interest taken in politics is shown by the great crowd Mr. McKinnon Wood addressed in the City Hall. About a year ago his meeting in St. Rollox did not number 250.

Members of the League have addressed the following meetings during December :—

Dec. 3.—Polmont Liberal Association : W. K. Brymer.
„ 6.—Dundas Street E.W. Church : Alex. Mackendrick.
„ 7.—Public Hall, Lenzie : Thomas Cameron.
„ 7.—Lenthouse U.F. Church, Govan : Graham Cassels.
„ 7.—Possilpark Liberal Association : W. K. Brymer.
„ 9.—Bishopbriggs N.W. Lanarkshire : David McLardy.
„ 10.—Govan Liberals : W. K. Brymer.
„ 13.—Whiteinch Liberal Association : W. K. Brymer.
„ 14.—Airdrie Co-operative Society : Graham Cassels.
„ 14.—Glasgow Ironmongers Association : Ex-Bailie Burt.
„ 14.—Parkhead Young Scots : W. K. Brymer.
„ 15.—Tollcross Young Scots : W. K. Brymer.
„ 16.—Kirkentillock Liberal Association : W. K. Brymer.
„ 17.—Causewayhead Liberal Association : W. K. Brymer.
„ 20.—Dundas Street E.W. Church : Graham Cassels.
„ 20.—Strathaven, S. Lanarkshire : Alex. Mackendrick.
„ 23.—Maryhill Young Scots : W. K. Brymer.
„ 24.—Cupar Fife Young Scots.—W. K. Brymer.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings, in addition to those announced in the December issue, have been addressed during the past month :—

Dec. 1.—Chipperfield, Herts : T. W. Toovey, C.C.
„ 2.—Hastings, League of Young Liberals : F. Skirrow.
„ 3.—Hastings (two meetings) : F. Skirrow.
„ 3.—Laycock, near Keighley : Wm. Thomson, J.P.
„ 4.—Hastings, Ore Hill School : F. Skirrow.
„ 5.—Colne Valley, L.Y.L., Netherton : F. Skirrow.
„ 6.—Cononley, Keighley, Lib. Assoc. : Wm. Thomson, J.P.
„ 8.—Wordsworth Road, S. Hornsey : J. W. Graham Peace.
„ 10.—Grassington Liberal Assoc. : Wm. Thomson, J.P.
„ 12.—Windhill Liberal Club : Wm. Thomson, J.P.
„ 13.—North Hackney, L. and R. A. : J. W. Graham Peace.
„ 13.—Outlane, Colne Valley : Wm. Thomson, J.P.
„ 17.—Leverstock Green, Herts. : T. W. Toovey, C.C.
„ 20.—Hampstead Libl. Assoc. : F. Verinder (Lantern Lecture.)
„ 23.—Choppington, Northumberland : Jas. Veitch.

Mr. James Veitch will be speaking in Cumberland and Westmoreland from December 27th to January 11th. Mr. Skirrow goes to Mid-Norfolk on December 29th to assist Mr. Lester in his candidature for that division. Owing to the very great pressure of work in the office at present, the General Secretary is anxious not to add to his list of lecturing engagements till after the General Election.

A circular has been sent to the members of the League, making a special appeal for their personal and financial help during the General Election. There is hardly a reader of LAND VALUES in England and Wales who cannot give *some* help to our great cause at this time of its greatest opportunity. Here are some suggestions :—

(1) If you are a member, is your subscription paid up ? (2). If so, can you spare a donation for special election expenses ? (3) or get any of your friends to join the League ? (4) or send the General Secretary the names and addresses of sympathisers likely to join ? (5) Can you circulate some of our leaflets and pamphlets among your friends or at election meetings, or (6) show a poster ? (7) Will you "heckle" your candidate as to his views on the Taxation of Land Values, and help him all you can if he is "sound" ? (8) Can you bring our literature to the notice of any friendly candidate or his agent ?

The very incomplete list of selected candidates available at the time of writing, includes 60 members of the League. Most of the League members in the present House appear to be standing for re-election. The new candidates are :—

Blease, W. Lyon (Lancashire, Chorley).
Chancellor, H. G. (Shoreditch, Haggerstone).
Conybeare, C. A. V., (Lincolhshire, Horncastle).
Costello, L. W. J. (Strand).
Hindle, F. G. (Lancashire, Darwen).
Lester, W. R. (Norfolk, Mid).
Outhwaite, R. L. (Sussex, Horsham).
Rowntree, Arnold (York).
Verney, H. C. W. (Wiltshire, South).
Young, F. Hilton (Worcestershire, East).

The President, two Past-Presidents, and eight Vice-Presidents of the League are among the candidates already announced.

The Annual Dinner of the League, in commemoration of Henry George and (this year) also in celebration of the adoption of Land Valuation by the House of Commons was held at Lyons' "Popular" Cafe, Piccadilly, on Monday, November 29th. There was a larger attendance than on any previous occasion of the sort, and a most enjoyable evening was spent by those present, in spite of the impending rejection of the Finance Bill by the House of Lords. In the regretted, but unavoidable absence of Mr. E. G. Hemmerde, K.C., M.P. (President), the chair was taken by Councillor C. H. Smithson (Halifax). Mr. W. R. Lester and Mr. and Mrs. L. H. Berens were among those whose absence was much regretted. The Chairman proposed : "The memory of Henry George," and afterwards "Our Cause," the latter being coupled with the names of the guests of the evening—Messrs. Crompton Llewelyn Davies M.A., and John Paul, the Secretaries of the "United Committee," —the toast, and the replies of the guests, being received with great enthusiasm. Mr. Alexander Mackendrick (President of the Scottish League), proposed the health of "Our Friends in Other Lands," to which Mr. Joseph Fels replied, and the health of the Chairman was proposed by the Rev. Stewart D. Headlam, L.C.C., and responded to. Among those present were Miss Llewelyn Davies, Mrs. Smithson, Miss Sybella Gurney, Mrs. E. R. Pease, Miss A. Werner, Miss Lilian Harris, Miss Frances Verinder, B.Sc., Alderman Thompson (Richmond), Councillor Toovey (Herts C.C.), Rev. A. C. Auchmuty (Birmingham), Rev. Thos. Hill (N. Somercotes), Messrs. Edwin Adam, M.A. (Edinburgh), G. B. Weddell (Glasgow), T. F. Walker (Birmingham), D'Arcy W. Reeve, J. C. Durant, H. G. Chancellor (candidate for Haggerston), F. Skirrow (Yorkshire Agent), A. Wilme Collier, C. W. Loveridge, Arthur Lewis (Margate), Chas. F. Fells (Ramsgate), Chapman Wright (Secretary Midland Land Values League), W. P. Byles, M.P., Walter Isaac, J.P., J. H. McGuigan (Portsmouth League), R. L. Outhwaite, Edward McHugh (Liverpool League), John Orr, M.A. (Land Values Press Bureau), A. H. Weller (Secretary Manchester League), T. Hart-Davies, M.P., William Munn (Assistant Secretary English League), Frederick Verinder (General Secretary), R. C. Trevelyan, W. C. Wade, E. Belfour (Hampstead), C. J. Cawood (Yorkshire League), Chas. Horn (New Southgate), J. Z. M. Hamilton (Putney), Joseph Edwards (Editor *Land Reformers' Handbook*), G. Crosoer (Editor *Land and Labour*), Geo. B. Orr and Mrs. Orr, A. W. Madsen (and other members of the staff of the "United Committee"), Walter Coates, T. N. Whitehead (Cambridge), R. C. S. Wade (St. Leonards), E. S. Weymouth, M.A., O. F. Dowson and many others.

All communications, subscriptions, etc., for the English League for the Taxation of Land Values should be sent to Frederick Verinder, Gen. Sec., 376 and 377, Strand, London, W. C.

JANUARY MEETINGS.

Sun. 2.—Bournemouth Progressive Society : W. G. S. Coad, "Taxation of Land Values." 7 p.m.
Tu. 4.—East Grinstead, League of Young Liberals: Fredk. Verinder : "The Land Question and the Unemployed."
Wed. 12.—Bingley, I.L.P. : Wm. Thomson, J.P., "The Taxation of Land Values."
Mon. 17.—Honley (Colne Valley) : Wm. Thomson, J.P., "The Taxation of Land Values."
Sun. 23.—Walthamstow, I.L.P. : Fredk. Verinder, "Land and Labour."
Mon. 24.—Meeting of Central Council.
Mon. 31.—St. Philip's Mission, Balaam Street, Plaistow, E. : Fredk. Verinder.

COLONIAL AND FOREIGN NEWS.

CANADA.

Mr. F. J. Dixon, of the Manitoba League for the Taxation of Land Values, writing to Mr. Joseph Fels, on November 14th, 1909, says :—"The eyes of the world are on the House of (land) Lords. They are between the devil and the deep sea. If they reject the Budget it means death to them, and if they accept it ditto. I think and hope they will force a general election. The future is ours however they act."

UNITED STATES.

Mr. A. D. Cridge, of the PORTLAND LABOUR PRESS, Oregon, also writing to Mr. Fels, on November 12th, 1909, says:—"I wish I could impress it upon the people who are fighting with you that the entire world is looking toward England. Every stroke they strike helps us here. We are forcing the discussion of the land question in papers here that have always proceeded as if there was no land on earth (?), and the great Budget is what is bringing them to it. Every great speech or decisive action enables us to start things here. The passage of the Budget in England means that the land question will have to be taken up in the United States, and it forces it to the front in Oregon."

Mr. Joseph Leggett, the well-known Attorney and Police Commissioner of San Francisco, writes as follows to an English correspondent, on November 28th:—"A member of quite a prominent firm of attorneys in this city asked me to let him have the speeches of Lloyd George on the Budget. I lent him my LAND VALUES, which he has since returned with grateful thanks. You have no idea of the deep and general interest that is being taken in your Budget in this country. Our plutocratic press has at last got on to the fact that our people were getting the news in spite of it, and now it is trying to make amends for its past dereliction. All our papers are now full of editorial comment, and, strange to say, they dare not offer a crumb of comfort to your suffering dukes. The last few weeks have wrought a wondrous change. It is marvellous how much interest in and knowledge of the Single Tax has developed, and in the most unlooked for quarters. I remarked to an old S. T. friend yesterday that we are getting incontestible proofs of the efficiency of our labours of instruction during the last 30 years. Our pupils are now passing their examination, and are showing up finely. Yours will show their proficiency at the General Election."

VICTORIA.

On October 26th the second reading of the Land Tax Bill was carried in the Legislative Assembly by 46 votes to 14. The Minority consisted of Ministerial supporters.

On December 16th the Victorian Land Tax Bill, which was finally passed by the Legislative Assembly on November 26th, was considered by the Legislative Council, which had carried by 17 votes to 8 an amendment omitting the taxation proposals and converting the Bill into a valuation measure. The revenue from the taxes was estimated at £200,000.

A dispatch on December 19th says that Mr. Watt, Treasurer of Victoria, speaking at Stawell in support of the Government candidate at a by-election for the Legislative Council, referred at length to the action of the Council in refusing to pass several measures, including the Land Tax, Electoral Reform, and Closer Settlement Bills, without important amendments. Mr. Watt declared that it was for the electors to say whether the Council or the Assembly was to rule the country.—*Reuter.*

A GERMAN VIEW OF THE CRISIS FROM "Morning Post" CORRESPONDENT.

BERLIN, DECEMBER 20.

The KREUZ ZEITUNG states that the English Conservatives have discovered that it is impossible to convince the electors that benefit will accrue from introducing Tariff Reform, and that the people are embittered against the Lords to a much greater extent than was imagined. It declares that the English Conservatives, realising the futility of endeavouring to gain votes with Tariff Reform or the House of Lords as an electoral cry, have had recourse to a "red herring" in the shape of the German "bogey." The opinion of the leading German Conservative organ is that a "dangerous game is now being played in England, for if the 'Yellow Press' succeeds in gaining a Tory victory by creating a panic among the masses through dwelling on the insane fear of German invasion, men may be placed at the helm who might wish, for personal reasons, to provoke a war with Germany."

NEW SOUTH WALES.

LAND AND LABOUR.

The cosmopolitan unemployed of Fleet-street and the City generally had a vivid object-lesson this morning as to the need of land-law reform. Amid the block of traffic a procession of four crowded 'buses was several times brought to a stand, and amongst the piles of luggage sat some forty sturdy, well-dressed young Scotsmen, animadverting in jocular, uncomplimentary terms on London's fog.

"Farm workers for New South Wales. Per the 'Blue Anchor' Line," was the placard borne by each vehicle. Crowds of London's out-o'-works—strong, sturdy mechanics, seedy clerks, and loafing idlers crowded around the vehicles at every available moment, speculating as to what nationality the muscular, fair-haired men belonged.

"Swedes, I bet yer," said one. "Yer carn't understand a blessed word they sais."

"Germans, I says," remarked another; whilst still a third voted "Roosians goin' aht to hour Colonies whilst we 'as ter starve at 'ome."

It is thus that the WESTMINSTER GAZETTE representative described the progress of these Scotch emigrants on their way to a country where land is being opened up. The journalist jumped on to one of the 'buses and had a talk with some of the occupants.

"It is not much use," said one, "staying in our own country with things as they are—more and more land going out of cultivation, work less regular every year, and farmers cutting down wages. We number nearly forty altogether, and most of us come from Aberdeenshire. We are farm hands, sons of crofters and other agriculturalists. I am a shepherd myself, and therefore have not been so badly off as some of my friends who have had to get a living on cultivated land."

From New South Wales newspapers we learn that there is a great demand for labour in almost every industry. The building trade is so active that working builders, bricklayers and quarrymen are hard to get and are demanding a rise in wages. The position of the masters is an anxious one. The Wages Board has fixed wages, but to quote the words of the SYDNEY MORNING HERALD of October 27th—

"Just how long the terms of the awards made by the boards may remain in force will largely depend on the continuation of the prosperity of the trade. In some quarters it is felt that as soon as some of the big Government jobs, such as the Registrar-General's new offices, are let there will be an extra demand for stonemasons and this may, in the opinion of the men themselves, have an effect on the wages of the most skilled workmen similarly with many of the other trades."

The advertisement pages of this paper seem to be almost wholly occupied by advertisements of land for sale and for labour of every conceivable kind. The butchers have had their wages raised by 8s. per week and slaughtermen can hardly be had at any wages. The breaking up of land monopoly by the heavy taxes on land values accounts very largely for this activity and if New South Wales can keep her land open to the thousands of good men who are going from Great Britain she will soon be the most prosperous state in the world. It is time, however, that the British people appreciated the meaning of this drift of population to other lands and followed the example of New South Wales in securing fruitful opportunities for their own people at home.

NEW PUBLICATION.

THE SMALL HOLDINGS CONTROVERSY.

An interesting and useful pamphlet with an Introductory Letter by Lord Carrington. It is largely the result of the discussion on the principles and working of the Small Holdings Act of 1907. Mrs. Wilkins has collected the fruits of that discussion, and by their help pressed her inquiry one or two steps further. She favours tenancy. One reason for this is expressed thus by Lord Carrington: "Under a system of tenancy a man has the whole of his capital available for his business, while under a system of ownership he is handicapped by having a portion of it either locked up in the land, or in the pocket of the usurer or money-lender, who sooner or later may swallow up the whole." Mrs. Wilkins developes this view. She shows how the movements in prices, the variations in seasons, require an elasticity and freedom in his tenure that cannot be secured under ownership. The merit of her work is that it leans in every part towards freedom and security.

"What then are the necessary conditions for the advantageous working of a small holding? First, the man must feel that he himself will reap the benefit of his own toil; he must not only have absolute security of tenure but security for his improvement It is in theory only that this point is easiest attained when the

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THE SMALL HOLDINGS CONTROVERSY. TENANCY v. OWNERSHIP.—By Mrs. Roland Wilkins.—P. S. King & Son, Westminster. Price 2d.

man is an owner. In practice a perpetual tenant under a public body, with compensation for improvements, is not only absolutely secure in his tenure, but he is in a better position should one of those innumerable occasions arise when a man is hampered by being tied to his holding for fear of loss."

Mrs. Wilkins has not reached a final solution. That is bound up with the valuation of land to a far greater extent than most people believe. Taxation of land values will complete the solution when it is perfected. We hope to deal with this subject shortly.

THE LANDLORDS' LAW.

What the Lords are Fighting for in MANCHESTER.

(Leaflet No. 12.)

Ship Canal and Land Value—What the Landlords receive.

In 1896 Mr. E. T. Hooley, the company promoter, bought Trafford Park Estate for £360,000.

In 1897 he sold the estate to the Trafford Park Estates Company for £901,000, making **a profit of £540,000 in the transaction.**

Land which was sold at the rate of £327 per acre in 1893 was sold at the rate of £4,840 per acre in 1902.

For 56½ acres of undeveloped land which was taken for the Ship Canal and which was **assessed for poor rate at £19 per annum,** the late Lord Egerton of Tatton **received under award £63,240, or 3,328 years' purchase of the rateable value.**

What the People Pay.

The making of the Manchester Ship Canal, with the consequent increase in population and trade, sent up the value of the land, but the people who paid and are still paying for the Canal have got none of the value. The ratepayers of Manchester have been paying an average rate of 8½d. in the £ for the past fourteen years to meet the interest on the capital spent in making the Canal.

This is the Landlords' Law—The land speculator is to get £540,000 in one year without doing anything to earn it; the landowner is to get 3,328 years' purchase of the amount for which he is assessed; they are not to be asked to leave one halfpenny of it for rates or taxes; the speculators are to continue drawing the increase in land values; the Manchester ratepayers are to continue paying heavy rates, and are not to get one halfpenny of the increased value which this expenditure creates—**This is the Landlords' Law.**

Land Value in Business Centre—What the Landlords Receive.

In April, 1880, property at 81-89, Market Street, Manchester, was sold at the rate of £308,590 per acre. In April, 1897, the same property was sold at the rate of £532,844 per acre—**an increase of £224,254.**

In October, 1885, property at the corner of Cross Street and John Dalton Street was sold at the rate of £286,992 per acre. In December, 1902, the same property was sold at the rate of £665,500 per acre—**an increase of £378,508.**

In May, 1894, property in Corporation Street was sold at the rate of £432,131 per acre. In 1900, the same property was sold at the rate of £609,840 per acre—**an increase of £177,709.**

In 1871, property at the corner of Fennel Street and Long Millgate was sold at the rate of £26,620 per acre. In 1907, the same property was sold at the rate of £156,372—**an increase of £129,752.**

The People pay again.

Since 1890, Street Improvements costing £273,125 have been carried out in the neighbourhood of these properties.

Here again the ratepayers of Manchester pay to increase the value of the land, and the landowners walk off with the increased value without being asked to pay one halfpenny of it. The Manchester man working for a pound a week, the Manchester woman working for sixteen shillings, the Manchester shopkeeper fighting against bad trade and low profits, have to pay rates for canals, streets, and other public services; the Manchester landowner, who draws a hundred thousand pounds from these services, pays nothing to keep them up. **This is what the Lords are fighting to maintain. This is the Landlords' Law.**

The People's Law.

The Budget is the People's Law. It provides for the separate valuation of land and improvements. It makes it possible for the tax collector to get at the landowner and to take back for the benefit of the people the value which their common industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. After the Budget is passed, shops, houses and food can be relieved of taxation. **This is the People's Law.**

What the Lords are fighting for in GLASGOW.

(Leaflet No. 13).

The Clyde and Land Value.—What the People Pay and the Landlords Receive.

"The Clyde made Glasgow." We have all been told this story. In the old days no ships could come up to the city. Now the river has been deepened and widened, and trade is carried on with the whole world. It is this trade which has led to the growth of Glasgow. "The Clyde made Glasgow;" and so far as shipping is concerned the Clyde Trust made the Clyde. They made it by levying shipping dues on shipowners, who passed on these dues to the merchants, who passed them on to the people of Glasgow. Therefore, the people of Glasgow made the Clyde. The making of the Clyde has made Partick, Govan, Scotstoun, Renfrew, Clydebank, and Dalmuir. It has sent up the value of the land on both sides of the river. The landowners received £666,419, from the Clyde Trust for land between 1866 and 1906. A few years ago the Clyde Trust paid Mr. Speirs of Elderslie **£104,500 for 110 acres at Renfrew;** since then they paid Lord Newlands, who voted against the Budget, **£84,107 for 19 acres at Meadowside,** or 1,440 years' purchase of the rateable value. Up to 1906 the Clyde Trustees had spent £8,400,000 in improving the Clyde. That is, the Trustees take the money of the people to make the Clyde navigable. The river makes the land value, and the Trust has to pay this value to the landowners for the right to use the land. The landowner walks off with a hundred thousand pounds, and is not asked to leave one halfpenny for rates. **This is the Landlords' Law.**

The City and Land Value

Besides making the Clyde, the people of Glasgow have paid to make the City an attractive and convenient place of business. They have made streets, laid out parks, brought in a water supply, and carried out sewage schemes. In doing these things they have made the land valuable, but the landowners again take this value. In 1897 the Corporation paid £8,000 for 70 square yards of land at the foot of Buchanan Street. **This is at the rate of £553,142 per acre.** In 1777 this land was sold at the rate of £600 per acre, so that during 120 years its **value increased almost a**

thousandfold. The industry and expenditure of Glasgow citizens make this value, but the landlords receive it. **This is the Landlords' Law.**

The Parks and Land Value.

Between 1895 and 1904 the Glasgow Corporation paid £93,000 for the land included in Bellahouston Park. In 1897 they paid £29,000 for Tollcross Park. They spent several thousands in laying them out, and the result for the ratepayers was the privilege of paying higher rates, and for those who lived in the neighbourhood of the parks, the privilege of paying from £2 to £6 more in rent. Thus the landlords are paid high prices for the land, the value of which the people create, and they are paid again for the benefit the parks bring to the householders, and they are not asked to contribute one half-penny out of their thousands to the City rates.

What the Duke Pays and What he Receives.

In 1908 the Duke of Montrose, who voted against the Budget, demanded £26,000 from Glasgow Corporation for 380 acres at Loch Arklet. He was awarded £19,000. This land would be rated at about 6d. per acre, and the Duke would pay 9s. or 10s. to the Stirlingshire County Council. It seems to be a good law for the Duke which enables him to receive from one public body £50 per acre, and to pay to another public body on the assessment of 6d. per acre, less one half, because it is agricultural land. **The people of Glasgow had to pay him 2000 years' purchase** of the assessment, on which he paid rates to the County Council. Forty years' purchase would be a liberal price, but the law gives 50 times this sum. **This is what the Lords are fighting to maintain.—This is the Landlords' Law.**

The People's Law.

The Budget is the people's law. It provides for the separate valuation of land and improvements. It makes it possible for the tax-collector to get at the landowner, and to take back for the benefit of the people the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses and food can be relieved of taxation. **This is the People's Law.**

What the Lords are Fighting for in LONDON.

(Leaflet No. 14).

London Land Values—made by the People, taken by the Landlords.

In 1865 a plot of land on the foreshore of the Thames near the Temple was sold for £8,250. In 1870 the Victoria Embankment was built at the ratepayers' expense, and in 1871 the same plot of land was sold to the London School Board for £26,420, **an increase of £18,170 in six years.**

In 1876 the Metropolitan Board of Works paid £500,000 to the late Duke of Northumberland for Northumberland House and Grounds at Charing Cross. The land was required for the improvement of Trafalgar Square and for making a through road to the Embankment. The people of London paid a special tax on their coal to make the Embankment, but the Duke was not asked to leave one halfpenny of his half million. **The present Duke voted against the Budget.**

In 1905 the London County Council had to pay £41,000 for 1,210 square feet of land to widen the thoroughfare at the corner of Piccadilly and St. James' Street. **This is at the rate of £1,475,980 per acre;** but towards the creation of these high values the landlords are not asked to pay one halfpenny. **This is the Landlords' law.**

Last year the ratepayers of London spent £1,928,000 in the upkeep of streets, £230,000 on parks and open spaces; £402,237 in lighting the streets; in main drainage, £245,500; in local drainage, £139,240. Altogether the ratepayers of London have **spent £71,681,785 between 1855 and 1908 in public services, in creating and maintaining land values for the landowners. This is the Landlords' law.**

Monopoly's Reward and Labour's Wage.

The site of 10, Lombard Street, London, was sold at the rate of £1,786,300 per acre on May 27th, 1897.

The site of 37, Cornhill, was sold at the rate of £2,363,360 per acre on July 25th, 1901.

The site of 1, Old Broad Street was sold at the rate of £3,059,390 per acre on January 15th, 1903.

Here are the owners of land in the centre of London who receive millions of pounds per acre when they sell their land, and yet out of these millions they do not contribute one halfpenny to the rates. On the other hand, there are hundreds of thousands of working men who receive no income except for their labour, who pay high ground rents and high house rents, and they are obliged to pay rates out of their scanty earnings. **This is what the Lords are fighting to maintain. This is the Landlords' law.**

How landowners and houseowners are rated.

Devonshire House and Grounds extend to about 163,000 square feet, and are rated at £4,168.

Lansdowne House and Grounds extend to about 93,000 square feet, and are rated at £2,500.

Berkeley Hotel and other buildings occupying an area of about 153,000 square feet in Berkeley Street and Dover Street, are rated at £43,570.

The Ritz Hotel occupies an area of 26,000 square feet, and is rated at £17,084.

The Bath Club, in Berkeley Street, occupies 11,400 square feet, and is rated at £3,500.

The owners of houses and shops in Berkeley Street and Dover Street occupy some 10,000 square feet of land less than the Duke of Devonshire, and pay more than ten times as much in rates. The Ritz Hotel occupies one-sixth of the space occupied by the Duke, and pays four times more in rates. The Bath Club occupies one-eighth of the space occupied by Lord Lansdowne, and pays one-quarter more in rates. Lord Lansdowne moved the rejection of the Budget. Both he and the Duke of Devonshire voted against it. **Their policy is—Tax your houses and shops, but do not tax our land. This is the Landlords' Law.**

The People's Law.

The Budget is the people's law. It provides for the separate valuation of land and improvements. It makes it possible for the tax-collector to get at the landowner, and to take back for the benefit of the people the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses and food can be relieved of taxation. **This is the People's Law.**

These leaflets are published by the United Committee in attractive form. The one dealing with London is illustrated by a plan of Devonshire House and adjoining buildings. Quantities can be had on special terms of 4/- per 1000 for use by Parliamentary candidates. Address Land Values Publication Department, 376, Strand, London, W.C.

LAND SONGS FOR THE PEOPLE.

(1) THE LAND SONG.

Air—"*Marching through Georgia.*"

1. SOUND a blast for Freedom, boys, and send it far and wide!
March along to victory, for God is on our side!
While the voice of Nature thunders o'er the rising tide—
"God made the Land for the People!"

Chorus—

The Land! the Land; 'twas God who gave the Land!
The Land! the Land! the ground on which we stand!
Why should we be beggars, with the ballot in our hand?
"God gave the Land to the People!"

2. Hark! the shout is swelling from the East and from the West:
Why should we beg work and let the Landlords take the best?
Make them pay their taxes for the Land—we'll risk the rest;
The Land was meant for the People.

Chorus—

3. The banner has been raised on high, to face the battle din:
The Army now is marching on the struggle to begin.
We'll never cease our efforts till the victory we win,
And the Land is free for the People!

Chorus—

4. Clear the way for liberty! the land must all be free!
Britons will not falter in the fight, though stern it be,
Till the flag we love so well shall wave from sea to sea,
O'er land that's free for the People.

Chorus—

(2) LAND MONOPOLY MUST CLEAR.

Air—"*Tramp, Tramp, the boys are marching.*"

1. CHEER up, comrades,! look on high,
Light is breaking in the sky,
And the Glorious Truth to all will soon appear,
Which doth guide us in the fight
'Gainst the tyranny of might,
Land Monopoly from off the earth must clear.

Chorus—

Tramp, tramp, tramp, the boys are marching,
All along the line we'll make them clear—
On this principle we stand, that the Value of the Land
Shall be paid into the Treasury every year.

2. Long the people have been fooled,
While the House of Lords have ruled,
But the hour of freedom now at last draws near;
For the quickening power of thought
Will their tactics bring to nought,
Land Monopoly from off the earth must clear.

Chorus—

3. Gilded idlers have been blest
By the Peers, and all the rest,
Who have fattened on the toilers every year;
But God's bounties shall be freed
From the lust of human greed,
Land Monopoly from off the earth must clear.

Chorus—

4. Here we stand for True Free Trade
In the world our Father made,
Stored so richly wherewithal mankind to cheer;
And with ringing loud acclaim,
Men shall hail true Freedom's reign,
Land Monopoly from off the earth must clear.

Chorus—

Wm. D. Hamilton.

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LAND VALUES.

SUPPLEMENT.

Condensed Report of Budget Debate in the Lords.
Liberal and Conservative Policies outlined by Party Leaders.

JANUARY, 1910.

On November 22nd, the Earl of Crewe formally moved that the Finance Bill be read a second time. The Marquis of Lansdowne then rose to move the following Motion standing in his name:—

"That this House is not justified in giving its consent to this Bill until it has been submitted to the judgment of the country."

Marquis of Lansdowne: I may remind your Lordships that in 1907 a Land Valuation Bill dealing with Scotland came before this House, and that Bill your lordships declined to pass. The following year that Bill came before you again. On that occasion you amended it, your amendments were not accepted, and the Bill was dropped. Now your lordships will observe that on both of those occasions this question of land valuation was presented to you as a matter with which you were perfectly competent and entitled to deal—(hear, hear)—and it does seem to me to be a thing unheard of, after that has taken place, that you should now be told that because another measure of the same sort is grafted on this Finance Bill you are to be deprived of the opportunity which, by common admission, was yours in 1907 and 1908. (Hear, hear.) I have been told that this House, comprising as it does a large number of landowners, should be extremely careful how it criticises proposals which are supposed to affect our own pockets. I should be inclined to reply, in the first place, that this is not by any means a House composed entirely of landowners; in the next place, that, if it does contain some landowners, they are probably some of the most competent and experienced landowners of the country; and, in the third place, that we have acquired a considerable experience of dealing with questions connected with the land—an experience for which we have in the past sometimes had to pay somewhat dearly. (Hear, hear.) I believe that no part of your financial scheme is more economically unsound than the portions which include the land taxes. You have singled out for specially severe financial treatment a form of wealth which is derived from an enterprise in which the profits are small and uncertain—an enterprise which is only just recovering from a very serious crisis, an enterprise which fills relatively a much smaller place in the wealth of the country than it did 40 or 50 years ago. It is, moreover, an enterprise which, as we now know, and as his Majesty's Ministers frankly admit, has for years past been paying, in consequence of the manner in which it has been assessed for income-tax, a great deal more into the Exchequer than it could reasonably be expected to pay. (Hear, hear.) So that there can be no doubt "these rapacious landowners," who have monopolised so much power in the political system of this country, have, after all, really been the sufferers and victims rather than the occasion of suffering to others. (Cheers.) My lords, we ask, and I think we are entitled to ask, what discredit, in your opinion, attaches to the ownership of land that you single us out for treatment of this kind.

Of two men, one of whom has invested his fortune in land, and the other, let us say, in securities—which is, upon the whole, the more harmless and more useful citizen? May we not claim that the man who is content with a modest return, who submits to all the obligations which attach to the ownership of land, who contributes to the rates of his neighbourhood, who bears his part in local affairs, is at least as fully entitled to just and equitable treatment as his neighbour, who has invested his fortune in, let us say, American shares and spends an agreeable time at watering-places or wherever he chooses to go? (Cheers.) Yet, my lords, the one escapes and the other suffers under your form of taxation, and in order that the one may be sufficiently harassed you are going to set up this colossal edifice of valuation which forms a conspicuous feature of the Bill upon the table. It is, according to your own showing, to cost the public a couple of millions at the outset. Those who are authorities on the subject greatly doubt whether your couple of millions are in any way nearly sufficient. Besides that you have to consider the expense to which you will put the owners of land, who will naturally have to watch the case on their own behalf. These clauses seem to me to open out an interminable vista of litigation which will worry and unsettle the whole face of the country. (Cheers.) It is the more preposterous because the result of all these taxes will not be to make any appreciable addition to the sums available for your immediate necessities. Yet you call these grants in aid and supplies to his Majesty. (Cheers.)

My lords, I will ask whether you have really considered the immense difficulty of this system of valuation which you are going to set up. A member of your own Government said that it was to be a costly, elaborate, and expensive system of valuation. There are, I am told, about 1,000,000 owners of land in this country, and there are thousands and thousands of persons who hold under leases with more than 50 years to run. All of these are cases that will have to be gone into thoroughly if this business is to be properly carried through. Have you considered the unreliability of these valuations? Why, whenever we read of, let us say, a compensation case in which a railway is concerned, what is the first thing to strike you? The most eminent members of the profession are brought forward, and their estimates of value are as wide as the Poles asunder. You are not going to have the most eminent members of the profession—you are advertising, I am told, for young men at £500 a year, and these are the Daniels come to judgment who are going to solve these intricate conundrums. I venture to say that these valuations based on hypothesis are, of course, sometimes inaccurate—you cannot help it—but it is to my mind rank folly to multiply them as you do under this Bill needlessly and on the kind of scale which is followed here. I know, of course, that these valuations are to be the groundwork of your new taxes, on which I shall say something presently, but that is not the only motive of these valuations.

Then, it is not true that these taxes offer an almost unlimited opportunity for what I am afraid I must call predatory taxation? You are told to possess your souls in patience because you are only going to be charged ½d. in the pound for this undeveloped land duty. My lords, if the young man at £500 a year or the department that he serves chooses to discover that your uninteresting acres have a potential value for some remote purpose your ½d. in the pound at once becomes not a ½d., but 3s., 4s., or 5s. in the pound, and I need not say that by one turn of the screw nothing can be simpler than to turn the ½d. into 1d., 2d., 6d., or whatever you please. Then I notice that under these taxes the same people are liable to be taxed not once, but twice, thrice, or four times on the same property, and also that they are liable to be taxed when their property is remunerative, but do not get relief when it is unremunerative. Finally, I notice that, although these taxes have been persistently advocated as measures of relief to the sufferers fr m the rapacity of ground landlords, they do not

afford a farthing's worth of relief to the sufferers, and that what is extracted from the ground landlords goes either into the pocket of the Treasury or may be used for some of those marvellous schemes for regenerating something or somebody in the opposite extremity, perhaps, of the United Kingdom.

If I may sum up, we object to these taxes, first, because they are unproductive for present purposes; secondly, because they tax people on what they have not got; thirdly, because they are cumulative and tax the same people over and over again; fourthly, because they single out for specially severe treatment a class that does not merit it; fifthly, because they fetter and obstruct the land market; and, sixthly, because they are based on a Socialistic fallacy, on which you are acting, but which you have not the courage to avow. (Cheers.)

I have been in this House more than 40 years, I owe everything to its indulgence, and I say from the depth of my heart that it is my desire to do nothing unworthy of your high reputation of your great place in the Constitution of this country. But I believe that the worst and the most damaging thing that you could do would be that you should fail those who look to you as the guardians of their greatest constitutional right, the right to be consulted when fundamental political changes are demanded by the Government of the day; and, my lords, depend upon it that by rejecting this Bill you will, on the one hand, insist that that right shall be respected; you will not usurp the function of granting aid and supplies to the Crown; you will not pronounce a final verdict upon this Bill, bad though you may believe it to be; but you will say that it is a Bill to which you have no right to give your indispensable consent until you are assured by the people of the country that they desire it to pass into law. (Loud cheers.)

The Lord Chancellor, who was received with Ministerial cheers, said,—Except, I think, for one or two sentences at the commencement of his speech, the noble marquis has said hardly anything of the extreme gravity, from the constutitional point of view, of the step which he advises your lordships to take. The noble marquis has also criticised the new taxes imposed on land. It is impossible to enter into details about them on an occasion like this, nor did the noble marquis himself do so. They are in this country novel and experimental taxes. It may well be that some of them may prove difficult in the working, may require amendment or alteration; that is so and must be so with all experimental and new taxes. But the principle of this taxation is not new in the Colonies; it is not new in Germany or in the United States. It has been approved in the House of Commons, and not this House of Commons merely. In the last House, a Conservative House, the principle of land values was approved by a majority which supported a bill brought in for that purpose. It is perfectly true that that related to rating. (Hear, hear.) I cannot see, however, how it can be dishonest and unfair to levy taxes on that principle and defensible to levy rates on that principle. (Cheers.) I have the highest financial authority of the Conservative party in support of this prnciple as applied to taxes. In 1894, when the famous Budget of that year was brought forward, Sir M. Hicks Beach, now Lord St. Aldwyn, speaking in the House of Commons, said:—"Let the right hon. gentleman (Sir William Harcourt), if he thinks right, invent means of taxing the increased value of landed property in the neighbourhood of towns. In an endeavour of that kind I will support the right hon. gentleman as readily as anybody, because I think it would be fair. I know there is a great deal of the value of land in towns which at present escapes taxation from every source, and I think, if it should be possible—I know it to be very difficult—it would be desirable to remedy that injustice." There are Conservative members in the House of Commons many of whom, I believe, supported this principle of taxing land values on their election at the last general election, and it has been supported by the highest financial authorities, apart from political opinion altogether. The tax is a very difficult tax to raise, I know; it is a very difficult tax to adjust; but until this Budget was brought in, although there were a good many individuals who objected to it, I think the principle itself was certainly approved by the whole of the Liberal party and by a very large part of the Conservative party as well. (Cheers.) If we fail in the coming general election, assuming that his Majesty is pleased to dissolve Parliament, it will only be the beginning of a conflict which can only end in one way. (Cheers.) If we succeed, I hope we shall not flinch from that which will have to follow. We have not provoked this conflict. (Cheers and Opposition cries of "Oh.") We have not provoked it nor at any time desired it, but we are not afraid of it, and I hope that we shall none of us fail to do our duty in preserving the Constitution of our country. (Cheers.)

The Duke of Norfolk: said that as one of the rank and file of the House he was anxious to explain why, in spite of the sonorous caution they had heard from the noble and learned lord on the woolsack, he still, although for the moment shrivelled up and pulverised by that address, felt it his bounden duty to support the amendment. The noble and learned lord told them in stirring language that the action that they proposed to take was unconstitutional, but Lord Halsbury, who had previously held the office of Lord Chancellor, assured them that it was constitutional, and the noble lord who followed urged them to pay no heed to either, because the country did not care whether it was constitutional or not. (Laughter.)

On November 23rd the debate was resumed.

The Earl of Cromer: I now turn to the land clauses. Your lordships are often accused of being an assembly of land owners. You may therefore like to hear the opinion of one of your members who does not possess, and is never likely to possess, a single acre of land is this or in any other country. (Laughter.) The only part of the Budget which affects me personally is the increased income-tax, which I have already said meets with my cordial approval because it is based on the principle that the man who is relatively rich should pay more than the man who is relatively poor. The land clauses, however, are a flagrant violation of that very sound principle. It is not proposed to tax a man according to his wealth, but according to the special form in which, whether he be rich or poor, his wealth is invested. (Cheers.) I say, my lords, that this principle is thoroughly unsound. Neither would any modification of the detail reconcile me to its adoption. I do not doubt that the laws regulating the tenure of land in this county are far from perfect. Notably, I should be glad to see something done to strengthen the position of leaseholders in towns against ground landlords. But if this subject is to be taken up, let it be considered in the ordinary way, that is to say, by introducing a Bill which both Houses of Parliament will be free to examine both in principle and in detal. (Cheers.) Whatever may be the constitutional practice, I cannot help thinking that to introduce drastic legislation on this subject in the garb of a Finance Bill, and thus endeavour to stifle the opinions of those who are not only most interested, but best informed an all matters connected with the land system, would appear to me certainly to be a very great abuse of power. What, however, is to be said of procedure of this nature when it is recognised that the proposals of the Government under this head will do little, if anything, to solve the financial difficulties of the moment? The fact is, my lords, that it is an abuse of terms to speak of the land clauses in the Bill as genuine financial measures. (Cheers.) With the facts before us, it is impossible not to include that the primary object in introducing them is not to obtain revenue, but to pave the way for the introduction of profound changes of a Socialist character in the system under which landed property is held in this country.

The Duke of Marlborough: When the Budget Bill of 1861 came up to the House of Lords, its rejection was moved by the Duke of Rutland, and though the motion was not pressed to a division, its constitutionality was accepted by men like Lord Granville, Lord Derby, the Duke of Argyll, and Lord Grey. The cumulative effect of the views expressed in 1860 and 1861 was overwhelming, and he ventured to say that their lordships would not find a right more definitely established by law, more absolutely justified by custom, practice, and tradition, or more conclusively endorsed by leading statesmen of both parties in either House than the right of their lordships to reject a money Bill. (Cheers.)

Taking this point as proved, the question which arose was whether this occasion was one which was sufficiently grave to justify the exercise of the right which they possessed, but which, like all rights, must not be abused. They had had occasion in previous debates to notice the growing power of the bureaucracy. It was now urged that their political activities should be suspended, their political functions interrupted, and their political right abrogated, because their exercise was in conflict with the convenience of the bureaucracy. The Executive, together with the bureaucrats, claimed to override the sentiments of that House, forgetting that the assertion of such a claim was to ignore the fact that ultimate sovereignty resided, not with the King in

Council, but with the King in Parliament. What was the present position of that House? Its relations with the Lower House were in themselves a monument to the political sagacity of the English people. Their adjustment had been perfected by the genius of great men. For centuries the delicate and subtle equipoise had been preserved, substantially unchanged by the statecraft of the leading representatives of both Houses, so that it bore to-day something of that mysterious sanctity which only time could give. The relations between the two Houses of Parliament in the vital matter of finance were the result of a noble political inspiration. They had been slowly up-reared in the passage of the centuries and hallowed by tradidtion. To-day the Executive, acting through the Lower House, was endeavouring to lay rude and irreverent hands upon a political fabric which had won the admiration of the civilised world. This magnificent monument and this unique expression of the temperament of our people was to be shattered at the bidding of a demagogue from Wales. (Laughter.) Neither the word of the Lord Chancellor nor the slience of Lord Crewe, a self-constituted mute at the obsequies of the British Constitution, nor the remarks of the noble earl on the cross-benches, had in in any way shaken his confidence that the amendment moved by the noble marquis Lord Lansdowne ought to receive their unanimous support. (Cheers.)

Lord Pentland: The objection to the Finance Bill centred in the land and licensing proposals. A Land Valuation Bill came before their lordships two years ago, and the criticism levelled against it was to the effect that it was taxation in disguise. The view then taken by noble lords was:—"This valuation is for no other purpose except to levy taxation; we will not pass the Bill, because it does not disclose your whole plan; we want to see your whole scheme, and then we will consider it." Now their lordships had before them the whole scheme. A tax was proposed to be levied, and it found a place in the Finance Bill of the year. The objection now raised had reference to the valuation which was a necessary concomitant of such a tax, and it was alleged that valuation was attached to this tax on so slender a foundation that some critics of the Budget had founded the accusation that "tacking" was a part of the Government scheme. But it could not be said that the valuation proposals were new to the country. On four occasions before the last general election, and during the time of the late Administration, they were discussed and divided upon in the House of Commons. On the two latest of these occasions they were carried by majorities in the other House, and on one of the occasions the seconder of the motion to read the Bill was a member of the Unionist party. It was well known that all the great municipalities favoured these proposals. Did their lordships think that they had a very strong case in resisting these proposals, or a case that would be considered as being very strong when it was referred to the country? Would noble lords be able to make out that this was a novel proposal or that it was not before the country at the last election? (Hear, hear, from the Opposition.) Indeed, a much stronger foundation was needed for the great constitutional change which was now proposed. (Hear, hear.) He could not believe also that their lordships had realised the moderate scope of the land taxation which was said to have excited great animosity. Land values accruing up to the present hour were all exempted, and there was nothing whatever to shake the security of any investments in property, whether held by high or low. All improvements also which were due to the expenditure of the owner were exempted now and for the future. Urban land, which was built upon and fully developed, was exempted, but in the case of land which might be developed, or was withheld from the markets, a halfpenny in the pound of capital value would be the owner's contribution to the public funds in respect of that land. Noble lords might retort, "Ah! but you will ruin agriculture." All agricultural land was exempted from these new burdens, and, indeed, it might be said that the Budget was a vehicle for conveying great benefits to the agricultural industry and to the owners of land. (Hear, hear.)

The Earl of Camperdown said that, according to the noble lord who had just sat down, the issue before the House was not fair play to the taxpayer, but fair play to a possible Liberal Government. (Cheers.) It appeared that if this House accepted the amendment they would have done for ever with the old state of things. What was to follow? The noble lord did not tell them. He said that such steps would be taken as were necessary. Pray, what steps? It would be interesting to know. (Hear, hear.) The noble lord said they were ignoring the resolution of the House of Commons. What force had a resolution of the House of Commons over that House? When this matter was taken up in a sense in which the noble lord proposed it should be taken up, he would find that what would be required would be an Act of Parliament and not a mere resolution of the House of Commons. The noble lord had challenged contradiction of his statement, but to contradict them it would be necessary to go into Committee on the clauses of the Bill, because the language which the noble lord used with regard to the Bill was not consistent with the way in which he had read it. The noble lord said that on land which might be developed a duty of one halfpenny was to be imposed. There was no "might" about it. The tax was to be put on all undeveloped land, and undeveloped was stated to mean all land which was not covered with buildings.

Lord Pentland said land which had nothing but a purely agricultural value would not be taxed. It was only when land had a prospective building value that it would be subject to this tax.

The Earl of Camperdown said the noble lord was not speaking of agricultural land only. He was speaking of the tax on undeveloped land, and undeveloped land under the Bill was land not covered with buildings. But they were not in Committee. He very much wished they were. The noble lord said he was afraid their lordships did not realise the responsibility which attached to them in the course they might take with regard to the Bill. He could only say, having been for a very long time a member of that House, he had never entered on the consideration of any question with so deep a sense of responsibility as he had with regard to this matter. This was undoubtedly a most important Bill and the debate was a most important debate.

Earl Russell said he believed he stood almost alone in that House in objecting to two of the largest items of expenditure provided for by this Budget, the expenditure on the Army and the Navy. It was to be remembered that there was recently a great clamour for largely increased expenditure on the Navy, and principally by those who were now reluctant to pay for it. The expenditure on the Army this year was 27½ millions, and on the Navy 35 millions. Last year the figures were 27 millions for the Army and 32 millions for the Navy. That represented a considerable increase, and that increase had been going on continuously and unchecked for many years. If they said it was impossible to reduce expenditure on armaments, that was a reflection on the civilisation of the present day. There was nothing reasonable in nations behaving to one another as if they were two armed desperadoes sitting on a bench, each waiting to see which would make the first move. This expenditure was unproductive, and it tended in some cases to precipitate the very conflicts which it was said to be designed to avoid. They were told that apart from the taxes the objection to the Budget as a whole was that it was Socialistic and the beginning of Socialism. For a great many years he had always indignantly denied that he was a Socialist, but quite recently he had received a programme and an invitation to join the Anti-Socialist Union. Directly he read that invitation he perceived that he must be a Socialist, for he was entirely unable to agree with any of their propositions. If the Budget was Socialistic in that sense then he was a Socialist and supported the Budget on that ground. The Liberal party was not Socialistic. The Liberal party was still the supporter of individualism and of individualism in property, but the State as a whole—and both parties in the State—was obviously, to any fair-minded observer, becoming more Socialistic in the sense that things were being done more by the community than were formerly done by private enterprise, and they were having common action in a great many things where they did not have it before.

The aristocrats in the Reign of Terror were not afraid of the guillotine, but the knife fell none the less, and the action which their lordships were now taking was, he believed, the beginning of the end of those understandings in their Constitution and between the two Houses. (Hear, hear.) Their lordships had, he ventured to think, inaugurated a revolution. They had put an end to those understandings and had made them

impossible. And could any of them doubt, whichever side succeeded at the next election, that sooner or later there would come a readjustment, and a readjustment which would leave that House powerless, as they on that side of the House thought, for evil. Personally, he did not regret it. From his point of view, that House had always been in favour of reaction. Its history stood out as a constant barrier to progress. It was represented sometimes as a deliberative and revising Chamber, which provided a very useful check upon measures that came from another place, and licked them into shape or deferred them. That House had done much more than that. It had delayed measures of reform of every character and dealing with every subject. It had delayed and destroyed them again and again. Its history was a record of interference with the course of progress. But they lived nominally, and their lordships would find that they lived really under the control of the democracy in this country, and he thought their lordships would find that the democracy intended to govern itself and to have the expression of its will obeyed and observed. He ventured to think that the action which it was now proposed to take would really put an end to all possibility of those understandings subsisting in future, all possibility of any useful check being exercised by that House. If any useful check had been exercised in the past, they would not have the chance of exercising it again. (Hear, hear.) They were introducing a new era, and they were, in fact, playing into the hands of the democracy and giving it the opportunity which it had long wanted. This conflict had threatened for some time, and he thought few of them on that side of the House would regret that the conflict should come and that it should be at an end. He for one should rejoice to see the veto of that House swept away, and, to his mind, that was the only good thing they could hope for from the amendment which was before them. They had inaugurated a course of events of which they could not forsee the exact termination. He believed that its ultimate result would be to make for progress, but that those of their lordships who had initiated it would not be pleased with the ultimate result. (Cheers.)

The Earl of Lytton: If the House was critical of this Bill it was not merely because it was going to affect the pockets of noble lords, it was not only on the ground of self-interest. It was true that the land clauses and the licensing clauses did arouse a degree of hostility which was not created by any of the other clauses of the Bill, and he thought he might say without fear of contradiction that if those two sets of clauses had not been put into the Bill the amendment of the noble marquis would never have been put on the paper. But, if that were true, it was because those clauses more than other parts of the Bill bore unmistakable evidence of having been actuated by political rather than by financial reasons. (Cheers.) The "hatred, malice, and all uncharitableness," too, contained in the speeches of those who defended these clauses were unmistakable proof that they had been drafted, not for financial needs, but in order to secure a political object at the expense of certain interests against which the Government had a political prejudice. Another feature which was common to these clauses, and to these clauses alone, was that in order to raise these taxes they were going to set up a costly system of valuation which would eat up all the revenue that would be derived from them for some years to come. (Hear, hear.)

The Marquis of Londonderry, who was imperfectly heard, was understood to say that the Bill imposed taxation on a special class of the community whom the Government looked upon as entertaining views hostile to them and to their policy. Certainly the land taxation proposed to be levied was out of all proportion to the means of those owners of land who were to be called upon to pay. Why was land singled out by the Government for this kind of taxation? There was a great deal of property belonging to other classes, and unconnected with land, which the Government did not propose to tax in the same way. Why was the money which was invested in shares and in limited companies not taxed in equal proportion with the property of the landowners? (Hear, hear.) The revenue to be obtained from the land taxation would be of very doubtful amount, and whatever the sum might be it would be swallowed up in the expenditure connected with valuation. Indeed, the Government by taxing land were not so much endeavouring to bring in revenue as to force land on the market. The reason for taxing landowners appeared to him to be quite simple. It was because the Government at the present moment had the fixed idea that this taxation should be imposed for the purpose of nationalising the land in the future. (Hear, hear.) The Government desired to have the owner of land replaced by the State, and the Budget was the first step in that direction. They had insisted that there should be a valuation of all land whether it came under the taxes or whether it was exempt. As far as he could gather, the main object of the Bill in regard to land was valuation and valuation only. Valuation was their first object; revenue for the purpose of meeting the expenses of the country was a very secondary one. Therefore he thought this question of valuation of all classes of land was merely intended to pave the way to the nationalisation of the land. The Budget would make the position of the owner of land an impossible one by placing upon him taxation of an onerous and ruinous character. Eventually he would be glad to ask the State to buy him out. The policy was that of Henry George, which had never been accepted by the people of this country. Passing to the licensing taxes he said they were not only unjust but vindictive. It was said they were only introduced for the purposes of revenue, but how could that be reconciled with the statement of some of their leading colleagues in another place?

Lord Avebury: He came now to a very excellent object which the Government had in view; to encourage building, and thus improve the dwellings of the working classes. Here again expert opinion was almost unanimous against the land proposals in the Budget. A committee of the Law Society appointed to report upon the Bill said, "they regard them (i.e., the land clauses) as unjust in principle, in that they are specially directed against owners of a particular class of property and one which already bears its fair share of Imperial and local burdens; as unnecessary from a purely financial point of view, as seeking to bring about under the pretext of taxation results which, if deemed desirable, should be openly pursued by substantive legislation; and as calculated to cause dislocation of business and to augment unemployment." And again, "a change of such importance ought not to be brought forward as part of a financial measure." The Law Society of Ireland had expressed very similar opinions, and they added that some of the proposals "will weigh with special severity on the tenant farmers of Ireland." The Land Agents' Society had issued a memorandum in which they pointed out that the "so-called unearned increment" did not, and was never likely to, exist, except in the shape of accumulated interest on locked-up capital; that "the Ministerial estimate of £2,000,000 as the cost of the valuation of the land . . . is wholly inadequate." They believed "that the view is held in some quarters that the increased burdens imposed upon the land by the Bill will affect large landowners only. Nothing, in their opinion, could be further from the truth. On the contrary, in many respects—such as, for instance, valuation—the cost to a small owner must necessarily be relatively very much greater than to a large owner. In the opinion of the committee no landowner, however small, will be able in prudence to dispense with the services of a skilled valuer." The Society of Auctioneers expressed the opinion that "the cost both to the nation and private owners will be enormous, and altogether out of proportion to the revenue obtained. The valuations will be very complicated, and in many cases there will be conflicting interests in connection with the same property. The effect of the Bill will be to create distrust and uncertainty with regard to the tenure of land and will lead capitalists and others to abandon land as a subject for investment." The Surveyor's Association had issued a statement, in which they pointed out that "at the present time, owing to the great decrease in the value of property the margin on many mortgages has been reduced below the statutory one-third, and the imposition of the proposed duties will cause a still further reduction, so that trustees and others who have hitherto regarded mortgages as one of the soundest forms of investment will be compelled to call in their capital and invest it in other securities; the result being great hardship on and expense to the owners of property, and restriction of the capital available for investment in land. The Valuers' Association sent out a circular to all their members and received 421 replies. Of these 411 condemn the land clauses, and only ten support them. The Finance Bill has already had a deterrent effect on the letting of building land, and some of the signatories have experienced instances where contracts which were on

the eve of completion have been annulled on account of the cumulative taxes proposed, and the cancelling of these agreements will cause an enormous amount of unemployment in the building and allied trades." He had been for 25 years president of the Building Societies Association. The societies of which it was composed had over £70,000,000 sterling invested in such securities, and they would also be ery adversely affected. (Hear, hear.) For instance, the secretaries and surveyors of the Bradford Equitable in their report to the society point out that:—"The Budget suggestions for land taxation are so complicated and apparently unworkable that there appears to be no possibility of making any useful suggestion for their amendment, and the probability of further legislation on similar lines, increasing the amount of the taxes, will for a considerable time seriously unsettle the property market and reduce the selling value of all real estate far beyond the amount of the proposed taxes. This state will certainly continue until buyers can estimate with a fair amount of accuracy the full effect of such legislation." (Hear, hear.)

Earl Beauchamp: They came to the land taxes. It was with very great surprise that he heard the leader of the Opposition last night speak of these taxes as falling really upon an enterprise which filled relatively a much smaller place in the wealth of the country than it did 40 or 50 years ago. The values which the Government proposed to tax hardly existed 40 or 50 years ago. This taxation of land values was not a taxation of agricultural land values, nor of the land throughout the country; it was the taxation of urban land values. (Cheers.) Indeed, every amendment which was suggested by the friends of noble lords opposite designed to protect agriculture was, as far as possible, accepted by the Chancellor of the Exchequer. Clause 7, dealing with increment value, gave an exemption of agricultural land; Clause 14 (the reversion duty) and Clause 17 (undeveloped land duty) also exempted agricultural land. There was, therefore, here no question of the taxation of agricultural values. They were dealing with urban values, and what the Government proposed to do was to ask that that vast wealth should contribute its share to the taxation of the country. This wealth, which was hardly known 40 or 50 years ago, had grown, to the knowledge of every member of that House, almost beyond the dreams of avarice. Hardly any form of wealth in this country was so immense as the possession of land in urban areas. It had escaped up to the present moment not only its fair share towards the taxation of the country, but also towards rating. Here in the Finance Bill of this year was the attempt on the part of his Majesty's Government to ask owners of urban land value for the first time to pay some small portion of their immense wealth to the common stock of the country, and that was the proposal that was an offence to noble lords opposite. He asked to be allowed to turn to these various land taxes, and to give some examples of how our old land system had operated in the past, and how it was not unjust that these taxes should really force these landowners to pay something more towards the taxation of the country. To guard himself against any misconception, he hoped that their lordships would allow him to say that in any instance given he did not desire or intend to attack any individual. It was the system that made it possible, and it was against that system, quite apart from any individual, that this taxation was proposed. These land taxes were four in number. In the first place, there was the increment value duty which exempted agricultural land. Then his Majesty's Government proposed to value the land of the country, and its value to-day would be stated. When on any future occasion the property changed hands and it appeared that it had increased in value, then, subject to certain deductions, the Government proposed that 20 per cent. of that increase should be a contribution to the national Exchequer. There was no confiscation; no taking away of anything that now belonged to any landlord in the country. The only part which was made subject to taxation was any future increase that might happen. They were not dealing with present values or prairie value. They took a percentage of the future profit which was not due to any expenditure on the part of the landlord himself.

He would give one or two instances. Thirty years ago on the failure of a prominent financier in the City of London his business premises in Lombard-street were sold for about £37 per foot; rather an extravagant price for that day. Now, so far as could be judged from sales in the City, land in that neighbourhood was being sold at no less than £50 per foot. Considering the fact that the landlord had made no contribution to increase the value of that land, that seems to them to be a proper subject for taxation. Another instance. In 1865 a piece of land on the foreshore of the Thames near the Temple changed hands for £8,250. In 1870, at the cost of the ratepayers, the Victoria Embankment was built. A year afterwards the London School Board bought that same piece of land and had to pay no less than £26,420. They said, and who could deny that that vast increase in five years was a proper subject for taxation. But this question did not affect only London. Let them take Manchester. In 1780 land at the corner of Piccadilly and Mosley street was sold for a little under 1s. 6d. a yard. Six years ago that same land was sold at the rate of from £59 to £70 a yard. There was some land in Cross-street which was sold in 1881 at the rate of £60 a yard. In May, 1900, it was sold at the rate of £120 a yard. He quoted these increases as examples of what in the opinion of His Majesty's Government was proper subjects of taxation.

Let them turn to the reversion duty, a duty on leases, in which again there were exemptions for agricultural property and certain other exemptions to which he need not now refer. On the determination of any lease 10 per cent. was payable upon the increased value. Here again, let them take the provinces. In South street and Broad-street Sheffield, a gentleman held land at ground rent of £5 1s. per annum. For the renewal of that lease a sum of no less than £150 was paid. There was no question here of what the gentleman in possession might have been paying to middlemen. That would not become subject to taxation. What would be subject to taxation was the difference between the £5 and the £150, upon which, in their opinion, it was only fair the ground landlord should pay 10 per cent. In Birmingham four years ago there were some premises in New-street, the ground rent of which was £975, which was 14 times more than had been paid before. In Broad-street there was a public-house of which the ground rent had been £40 per annum. It was put up to auction and no less than £840 per annum was given for that lease. Then they came to the undeveloped land duty, and he could not help thinking from what had been said chiefly by Lord Camperdown that it was this duty against which most of the objection of noble lords opposite was directed. This was a duty of one halfpenny on the site value. Here, again there were exemptions in favour of agricultural land, He did not know that there was a tax in the whole programme of his Majesty's Government which had been more urgently demanded by municipalities throughout the country than this tax on undeveloped land. There was a debate in the House of Commons, some years ago upon a Bill for the taxation of these values, and Sir Albert Rollit, then the Conservative member for South Islington, spoke in favour of the Bill and quoted the following resolution which had been unanimously adopted by the Association of Municipal Corporations:—"That it is urgent to provide some means by which owners of land, whether occupied or vacant, shall contribute directly to local rates." At Felixstowe a certain plot of one and a half acres of undeveloped land paid only a few shillings in rates and taxes. That land was wanted for the site of an hotel, and the terms of purchase were that £2,000 should be paid for the land and £500 more when the magistrates granted a license for the building. In that case the plot was wanted for the development of the town, and the land was worth apparently not less than £1,400 an acre. It was withheld, and paid only a few shillings in rates and taxes. Was it an extreme or revolutionary proposal that the landlord should pay in proportion to the value of the land? The taxation proposed in the Budget would have amounted to only £5 a year in that case. The demand for this tax came from all parts of the country. The demand which had come specially under his notice was that from watering places, which suffered considerably when the owners of land outside the town refused to allow that land to be built upon. As a result the rates in the town were heavier than they need be. The land was held up until a very large sum—often a fancy price—was paid for it. The Government said that until the owners got these fancy prices they ought to pay their proportion towards the rates which their neighbours had to bear. In 1885 the Royal Commission on the Housing of the Working Classes reported in favour of the rating of undeveloped land. In regard to wayleaves, there was an almost classic example of their value. It was the case in Monmouthshire in which it was stated that the landlord received no less than £12,300 per annum in respect of the tolls levied on coal carried on a railway through his park. Five per cent. was not a revolutionary amount to take from such wealth.

He thought it was perfectly obvious that they could not possibly raise the money on these various land taxes unless they began by valuing the land. Then where was the tacking? When noble lords again charged the government with tacking would they explain exactly to which portions of the Bill they referred and what portions of the Bill could have been left out in view of the demand there was for increased revenue? The fact was that what was needed in this regard was a new standard —that they should have the same standard of value when the landlord paid to the community as when the community paid to the landlord. There was a meeting of the Glasgow Town Council in 1908 at which they adopted a resolution in favour of the principle of the taxation of land values. It was no wonder that they should do that in Glasgow, which suffered so largely from most of the evils of overcrowding and of slums to which our large towns were so subject. Let them take the case of London. In London one-fifth of the land within the boundaries of the County was vacant land. Let them think of the result of that on the rates of London. That land escaped paying on its real value towards the rates of the County of London. Complaints come from every part of the country. He would take an example from Oxted. Land was rated at 13s. 7d. an acre; the landlord asked when he was going to sell it £600 per acre and made various demands and restrictions with regard to its use. That was an example of the different standard adopted by the landlord when he was asking the community to pay him money and when it was a question of paying rates for the benefit of the community. That was an inconsistency which the Government would be very glad in some measure to see altered. They had this demand from the municipalities of the country. The system was not uncommon either abroad or in the colonies. Among the absences from the front bench opposite none was more remarkable in this connection than the absence of Lord St. Aldwyn—an almost unrivalled authority on matters of finance. They regretted the noble lord's absence; he never spoke without commanding respect on both sides of the House. He had expressed himself in times gone by as not wholly opposed to this system of taxation or some attempt to secure some part of the value for the benefit of the community. He would give one or two instances how the tax proposed by the Government would work in actual practice. The income-tax payable on a certain agricultural estate with some small amount ol land near towns and a gross rental of £22,900, was £897. In future the tax and the super-tax would amount to £1,170—an increase of only £273. As to the small parts near towns, taking them at the utmost at 56 acres, worth £10,000 for the purposes of undeveloped land duty, a total duty would be payable of not more than about £20. It was always possible for a landowner who found himself in the position of being expected to pay undeveloped land duty to rid himself of that disagreeable necessity by developing the land or by selling it to somebody else.

A Noble Lord.—Find some one to buy it.

Earl Beauchamp pointed out that if the noble lord looked at Clause 16, subsection 2, he would see that land which was not developed by the erection of dwelling houses or buildings for trade and industry would not be liable to the duty, and if the land had no market value it would not pay the undeveloped land duty. He next referred to a return obtained on the motion of Mr. Long dealing with the amount of public charges falling on owners of property worth £100, £1,000, and £100,000, or if invested in Consols and ordinary shares of an industrial company, yielding 5 per cent. It was, he said, an instructive return and he though that the information it contained would go far to allay the fears which existed as to the operation of the Budget.

The Earl of Donoughmore said the noble earl's excuse for the tax on urban land had been that hitherto it had escaped its fair share of taxation. He was not the unfortunate owner of urban land, but he was surprised at the statement of the noble earl. It was not true that urban land had hitherto escaped its fair share of taxation. Urban land had paid exactly the same contribution to the revenue as other kinds of property, and therein lay the injustice of the additional taxation. It was difficult to deal with cases which had been quoted with which he was not familiar, but he could not help feeling that in the Lombard-street case quoted, no reason whatever had been shown as to why an increase in value of one shilling should have been met by a fine to the Imperial Treasury. The noble lord had quoted a case of a kind that the municipal authorities had desired to have power to deal with for years. The municipal authorities had desired that power in order to relieve local rates, but that was not in the least what the Government proposed.

On November 24th the debate was resumed.

The Marquis of Salisbury said, in the very interesting speech which the Lord Steward delivered last evening, the noble earl began with an observation which appeared to him rather to disparage the grave constitutional issue which that house had now to consider, and he devoted his attention, as he said, rather to the dry facts of the Budget. He was sorry to say that all the noble earl's facts were not facts. Undoubtedly they had been supplied by those painstaking gentlemen who helped Ministers in distress with all sorts of information. The noble earl seemed to think that the increment of value, of which he quoted instances drawn from the various great urban communities, bore no share in contributing to the taxation of this country. Of course, if he thought for the moment, he would have remembered that every pound added in the City of London to the value of land there bore the burden of its increased rateable value, of its increased income tax, and when the owner of it died it bore the heavy burden of the death duties which his successor had to pay.

The Scottish Valuation Bill was of the greatest importance in this controversy. It was a Bill which their lordships dealt with in the ordinary manner which they were accustomed to apply to any legislative measure. It was one which they claimed the right to regect if they pleased; but which they did not in fact reject but did amend, and their right to amend it no one called in question. The principle was not, in truth, confined to Scotland. The noble earl, the leader of the House, pointed out in the debate that, of course, if it were passed it would afterwards be made to apply to England. It contained within itself very important ulterior results. For example, it was defended by members of the Government on the ground that it was important as leading up to legislation that should force unwilling sellers to part with their land and on the ground that it afforded a ready and reliable criterion for compensation when land was compulsorily purchased by the State. It was, in fact, the forerunner of a series of Acts of Parliament of the most important and intricate character. These qualities of the Scottish Valuation Bill of last year were not confined to that particular Bill, but were to be found quite as strongly in the valuation clauses of the Finance Bill at present under discussion. These principles of universal valuation, intended to lead up to compulsion on an unwilling seller to part with his land and the provision of a criterion for payment by the State on compulsory purchase, had been reaffirmed by members of the Government as being contained in the valuation clauses of the Finance Bill. The Lord Steward last night quoted the same passage from the report of the Royal Commission on Housing that was quoted by the noble and learned lord in the speech to which he had referred, which pointed out that one of the effects of taxation of capital values must be to force unwilling sellers to part with their land. The subjects which the Scottish Valuation Bill contained and with which they were allowed to deal were contained in quite as great a measure in the present Bill, with which they were not allowed to deal. How could that possibly be defended? How could any member of that House, he did not care in what quarter he sat, rise in his place and maintain that it was perfectly legitimate for them to deal with all these intricate principles in the Scottish Bill of last year, and that they were precluded from having any say whatever to exactly the same proposals, only rather wider, contained in the Finance Bill. If it was once admitted, as it was by the Government last year, that the Valuation Bill was an ordinary Bill, capable of being discussed on the first and second readings, in Committee, on report, and on third reading, they were bound, if there was any logical consistency left in public life, to apply the same conclusion to the Finance Bill.

The Lord Chancellor: Perhaps the noble lord will allow me to offer the explanation for which he is good enough to ask me in somewhat severe terms. When I addressed the House on Monday night the House will bear me witness that I drew a most pointed distinction between money Bills which were mixed up with other matters, or which were isolated and separate Bills by themselves on one hand, and the Bills which contained the supply of the year on the other hand. What I said on Monday night was limited wholly to money Bills that dealt

with the supply of the year. The noble lord may think I am right or wrong, but he has no right to suggest something more than inconsistency. Moreover I adhere to every word I said with regard to the Scottish Valuation Bill last year. (Cheers.)

The Marquis of Salisbury said that he never suggested that there was any charge against the noble and learned lord in his mouth other than inconsistency. He was perfectly aware that the noble and learned lord enjoyed a lofty integrity of character. On the contrary, it was because of the noble and learned lord's character and great reputation in their lordship's House that he thought it most important to correct the impression which he thought his remarks left on the House.

The Lord Chancellor was understood to say that he accepted that explanation most heartily from the noble marquis.

The Marquis of Salisbury said the noble and learned lord's observations on the second reading of the Valuation Bill in March of last year were of a perfectly general character, and in the discussions on the Bill, unless he was very much mistaken, noble lords opposite were at pains to prove that, in respect to the privileges of the House of Commons, there was no distinction between one kind of Finance Bill and another. And he remembered very well that, in the discussions on the amendments to the Old Age Pensions Bill, the old resolution of the corrupt Parliament of Charles the Second was trotted out by the noble lords opposite in order to show that the House had no right to amend that Bill. This distinction, let him assure the noble and learned lord on the woolsack, between the Finance Bill of the year and other Money Bills, although it might have been admitted on that side of the House, had always been repudiated on the other side of the House until the noble and learned lord spoke the night before last. When the noble and learned lord interrupted him—he did not complain of it—he was contending that the precedent of the valuation Bill of last year made it absolutely clear that the same measure of liberty to their lordships' House which was conceded in regard to that Bill must, logically and consistently, be conceded in the case of the valuation clauses of the Finance Bill now under discussion.

Archbishop of Canterbury: I am very far from denying that questions of a quite distinctly political character may arise, and do arise, in the treatment of which all the Bishops may rightly and consistently take part, and it would be affectation to pretend that we are not as citizens quite as well qualified as the average members of this House to form and express opinions on those questions. But I believe that ordinarily the Bishops act wisely in, as I have said, sitting loose to party ties. This particular occasion, in which, so far as I can judge from the speeches we have listened to, it seems to be clearly decided that the division is to have a strictly party character, is, in my judgment and in the judgment of many Bishops who have spoken or written to me on the subject, one of the occasions on which we are right in standing aside. I will not hestitate to say that I personally—and here I speak for myself alone—regret that the division is to have that character. But so it is.

The Earl of Rosebery, who was received with cheers as he advanced to the opposition side of the table, said,—I earnestly wish that the most reverend Primate, to whose weighty words we have just listened with so much attention, would throw the ægis of his doctrine of silence over myself, who am quite dissociated from party as any prelate that sits upon the bench behind him and perhaps more, I think, than some. (Laughter.) I wish it because I never rose to address your lordships with more reluctance than on the present occasion—partly from my sense of the awful gravity of the situation, by far the gravest that has occured in my lifetime or in the lifetime of any man who has been born since 1832; partly from a sense of the personal difficulties that I feel in dealing with this question.

We must all be aware—and if we are not aware of it then we neither listen to nor read what is said and written—that the hereditary constitution of this House does lend itself to effective, even if it be unjust satire and criticism when the merits of this House come to be discussed by the electorate. If you had thought well in the time when it was open—and I hope it will be soon open again—to reform this House, then you would have been able possibly to bear the strain to be put on its vitality now. But I honestly confess—and I think your lordships will allow me to say that I have been urging that reform in and out of season—that I do apprehend the result of an appeal to the country on an unreformed hereditary Second Chamber, mixed up with the promises of the Budget. I doubt whether you are choosing the best battlefield on which to risk the attributes and perhaps the existence of the House. (Hear, hear.)

Let me make one practical suggestion. The noble marquis is a lord of many legions in this House. He can carry this resolution by a majority which I do not like to compute, but which will compare favourably with some of the Government majorities in the other House. I believe that the first basis of any reform of your lordships' House will be some form of delegation such as is practised by the Scottish and Irish peerage, or else some such reform as that which is indicated in the report of your lordships' Committee giving persons of certain qualifications alone the right to vote among the peers, though it has been found that there is unexpectedly a large number of them. It is too late to ask the majority of this House to adopt some such reform as that, to take only the peers who have those qualifications, or to delegate the duty to those whom they think well fitted to act as their champions on this occasion? There are some who will swell the majority—and I make the remark without the slightest wish to convey disrespect—who will not count for a great deal when their names are called over. Some of us are very young; I wish we all were. (Laughter.) Some of us have not, from circumstances or taste, taken any part in public life. Their names will not greatly count in a division; but if you chose to select 150 peers from this majority and deputed to them the right of voting for us, then you will produce a list of names quite as weighty in their collective number as any similar list of names that could be collected from the House of Commons, and which would carry a far greater weight with the country when it was reckoned up and estimated than the mere numerical force which you will be able to bring into the lobby to-morrow night. (Hear, hear.) I do not know whether my suggestion is likely to be adopted, but I think that it would not be a bad reform, for I am as certain as I am of standing here that in the country such a list would have infinitely more weight than the 400 or 500 names taken without any selection at all. (Hear, hear.)

I think that you are risking in your opposition to this measure the very existence of the second Chamber itself. I do not pretend to be very greatly alarmed at the menaces which have been addressed to us on this and on other occasions. The House of Lords has lived on menaces ever since I can recollect—(laughter)—and yet it seems to be in a tolerably thriving condition still. (Laughter.) But I ask you to remember this. The menaces which were addressed to this House in old days were addressed by statesmen of a different school and under a different balance of constitutional forces in this country. The menaces addressed to you now come from a wholly different school of opinion, who wish for a single Chamber and who set no value on the controlling and revising forces of a Second Chamber—a school of opinion which, if you like it and do not dread the word, is eminently revolutionary in essence, if not in fact. (Cheers.) I ask you to bear in mind that fact when you weigh the consequences of the vote which you are to give to-morrow night. "Hang the consequences," said my noble friend Lord Camperdown, last night. That is a noble sentiment and a noble utterance. (Laughter.) It is a kind of Balaclava charge—(laughter)—and nothing more intrepid could be said by any of us if we had not to weigh the consequences, not to the individual, but to the State; and you should think once, you should think twice, and thrice, before you give a vote which may involve such enormous constitutional consequences. I have often heard it said by many friends, "What is the use of the House of Lords if it cannot always vote according to its convictions?" My reply to that is that the House of Lords has exercised its enormous power without always voting on its convictions, and the power it exercises could never be so valuable or is so much wanted as now.

I believe that if you chose to allow the Budget Bill to take effect, and when the country had had a sufficient experience of its intolerable inquisitions, its intolerable bureaucracy, and, above all, the enormous loss of employment and capital which it must involve—loss of employment which, I think, the noble and learned lord on the woolsack realised in his speech—and which must add enormously to the hideousness of the problem which the Budget will do nothing to solve—the problem of unemployment in this country. I believe that if you gave the country the experience of the Budget in operation you would achieve a victory when you next approach the polls

which would surprise yourselves and would give you the power of revising the finance of this country by methods more in consonance with your own principles and your own common sense. (Cheers.) We should then have an anti-Socialist Government, a luxury which I cannot say we possess now. We should have a reformed Second Chamber, in the way not merely of purging it to some extent, and arriving at the choicest part of it by delegation and election, but also by renovating it by means of those external elements that must necessarily give strength to a Second Chamber—all that would have been achieved in the best and, in the non-party sense, the most conservative interest of this United Kingdom. Unfortunately, that is not the line that the House is going to take. I am sorry—with all my heart I am sorry—that I cannot give a vote against the Budget on this occasion. My interest in this matter is mainly that of the Second Chamber, and I cannot stake all my hopes of its future utility and reform on the precarious and tumultuous chances, involved as they will be with many other irrelevant and scarcely honest issues—the tumultuous hazards of a general election. (Cheers.)

Lord St. Davids reminded the House with reference to the noble earl's complaint that the Budget was crude and vindictive, that the Bill had been under discussion in the House of Commons for six months—a longer time than any Bill which he could recollect in his lifetime, and he was a good many years in the House of Commons. The noble earl gave as an illustration of its alleged crudity and vindictiveness that the Chancellor of the Exchequer himself brought up 250 amendments. If the noble earl had ever been a member of the House of Commons he would have known that many of the amendments introduced in a great Government Bill were amendments to improve the Bill and very largely to meet the views of the Opposition. With reference to the charge that commercial enterprise was stopped and that there was great loss of credit due to the Budget, he thought he should admit at once that there were people in this country who were afraid of the Budget. People came to him in the City and told him they were afraid of the Budget. Could it be wondered at, when they read a speech like that just delivered by the noble earl. The noble earl had been First Minister of the Crown, and what did he do to encourage confidence and credit? He said ships going to North America were being ballasted with stocks and shares. That, said by an ex-Prime Minister, would be read to-morrow by poor deluded people who did not know that the noble earl was jesting and amusing himself; but what was play to the noble earl was death to other people. (Hear, hear.) If people in the country got frightened nobody on the Opposition side was more responsible for it than the noble earl himself.

Viscount Milner said: The whole immense fabric of the land taxes, costly and complicated and unworkable as I believe those provisions are, are going to give only £50,000 net this year. Nay, more, two of the most pernicious of these taxes —I mean the tax on unearned increment, sound in principle, though as a local and not a national impost—and the undeveloped land duty, which is wholly bad, are actually going to cost more during the present year than they will bring in. But these are not the only taxes that are to be imposed upon us which will bring in nothing this year. There is another item which is expected to yield nothing this year, which is to yield £1,370,000 next year, and rather over £2,000,000 in future years, and that is the item which is euphemistically described as the revision—revision is a good word—of the legacy and succession duties. The revision consists in raising a 3 per cent. rate to 5 per cent.; 5 and 6 per cent. to 10 per cent.; and in sweeping away altogether—I greatly regret this—of the exemption enjoyed by lineals and husbands and wives in the payment of the legacy duty, they having in the past escaped with the already sufficiently heavy payment of estate duty. In my humble judgment this is one of the very worst features of the death duties clauses, and the death duties clauses are among the worst features of the Budget. (Cheers.) I fully admit that it is not this or that tax, but it is the cumulative effect of these repeated onslaughts on capital which is fraught with so much danger to the national prosperity, to enterprise, and to employment. To my mind the position is a very simple one. The Budget is an abnormally bad one. (Hear, hear.) I think we ought not to pass it, as we have in silence passed others in previous years. If it is one having the most far-reaching consequences of a disastrous kind, and if we realise that, how can we allow the country to suffer those disasters which we foresee? (Cheers.) With a deep sense of the gravity of the occasion, and of the responsibility which rests on every member of this House in the resent crisis, but with a clear conscience and a great faith that our action and the motives which have prompted it will be fairly judged by our fellow-countrymen, I shall give my vote in favour of the amendment. (Cheers.)

Lord Weardale: A great deal had been heard about the land taxes. The taxation of land values was very old. During all the years that he had sat in the House of Commons he could scarcely remember a year when the subject was not discussed and when municipalities did not make representations asking that the unearned increment in urban land ought to be subjected to taxation. The Chancellor of the Exchequer had also been denounced for the language used in his Limehouse and Newcastle speeches, but what had his right hon. friend said in connection with the land taxes which had not been said before? At a meeting of the Allotments Association, held in 1886, at which he was present, this question of the unearned increment in urban land was discussed. What did Mr. Chamberlain, whose continued illness they all deplored—(hear, hear)—say on that occasion? Referring to the land taxes, he said that "the trade of the country is burdened with an annual tax of two millions, which is the price which commerce pays the landowners for the privilege of improving their property. I think that the time has come when this form of ransom should cease, and that it should no longer be considered one of the rights of property to go on blackmailing the public whenever their wants or necessities require them to enter into a bargain." On what ground, therefore, could they stigmatise the language of the Chancellor of the Exchequer when his criticisms had not gone beyond the declaration of Mr. Chamberlain, now the friend of noble lords opposite? It seemed to him that a great deal of cant prevailed on this subject. (Hear, hear.)

Earl Carrington: The Duke of Bedford, who was one of the best if not the best of all the good landlords in England, was rash enough in 1897 to publish a book, in which he called attention to an estate in his possession, the Thorney Estate in Cambridgeshire. That estate consisted of about 23,000 acres, and contained some of the finest land in England. There was no house on the estate and there was no upkeep of any sort. The noble duke had described it as an estate which did not pay its way, which was a source of perpetual expense, and which was unsaleable. They had it from him that in 1895 there was a deficit of £441 and that the income-tax paid on the estate was £160. Agriculture under a Conservative Government seemed almost as hopeless as to be hardly worth bothering about, but the present Government had taken up the land question in earnest. They had been in office for four years and in the fourth year a Budget had been introduced which, if they were to believe one-hundredth part of what they were told, was going to bring the most utter ruin and destruction on the country which the mind of man could possibly conceive. (Opposition cheers.) But the most amazing thing had happened. In this Budget year, when there was no confidence, when nobody would buy, and when securities were going out to foreign countries, in this year of catastrophe and sorrow, the noble duke had put this unsaleable estate into the market. He had bid for it at once—(laughter) —on behalf of the Crown. It might be said that this was the thin end of the wedge for the nationalisation of land. (Laughter.) He had bid for the estate and his offer had been extremely courteously treated, though it had been treated with the contempt which it deserved. (Laughter.) He had had the estate valued by the Crown valuer and he had offered for this unsaleable property the fair market price which had been put on it. The offer was not listened to for one single moment, and this unsaleable estate had been sold in this year of woe for £750,000. Just think what that meant! Three-quarters of a million sterling at 4 per cent. meant £30,000 a year. This estate, which under a Conservative Government was unsaleable, under a Liberal Government had been sold and brought in to its fortunate owner an income of £30,000 a year. (Cheers.) Taking the income-tax at a shilling, that meant that that estate was paying to the State £1,500 a year instead of £160 in 1895, and that sum went towards the payment of old age pensions and those line-of-battleships which everybody considered to be necessary for the defence

of the country. And yet, in the face of that, they were told by Mr. Walter Long that this Budget had depreciated land as a security. (Cheers.) And this afternoon they had been told by no less a person than an ex-Liberal Prime Minister of England that this Budget blocked up every channel of enterprise and had entirely destroyed the confidence of the country. (Opposition cheers.) He dare say they would be told, "Oh, this is another attack upon the dukes." It was nothing of the kind. (Opposition laughter.) It was a statement of fact.

The Earl of Onslow said they were all delighted with the breezy optimism of the noble earl the President of the Board of Agriculture, not the less because that optimism took the form of a most confident belief in the omnipotent powers of the Liberal party and of the Liberal Government.

Lord Glantawe said he thought the manner in which the Chancellor of the Exchequer had met the obligations of the country was perfectly fair. It would be far better to accept the proposals which the Chancellor of the Exchequer had put forward than to turn to tariff reform. He was sorry that during the debates on this question uncomplimentary references had been made about dukes. They had a duke down in their neighbourhood. (Laughter.) He had a large mineral property, and he had had a good deal to do with him, both in buying land for a public purpose and also in his private capacity. He must do the Duke of Beaufort and his agent the credit of saying that they had met any case which was placed before them in the most liberal and generous manner. He could give an instance. There was a large colliery in the neighbourhood owned by the duke. The lessees had spent a very large amount of money, but the colliery was unremunerative for a number of years. The royalty was 9d. per ton, but, when representations were made to the agent, the duke very generously reduced the royalty by one-half. From that time the colliery had been a successful one and had given employment to a large number of people. That was an example by a noble duke which many other lessors of minerals might follow. (Hear, hear.)

On November 25th the debate was resumed.

Lord Ashbourne said: When he came to unfold the land clauses the Chancellor of the Exchequer appeared to have an attack of dukes on the brain. Dukes were not very unlike other men, and why the Chancellor of the Exchequer should go out of his way to drag a duke into every clause and every speech passed his comprehension. The undeveloped land tax did not primarily affect dukes, or millionaires, or great landowners. They were not a numerous class, but there were hundreds of thousands of small proprietors, and it would have been reasonable, in considering taxation, to remember that they might be making a tremendous onslaught upon those who could ill afford any addition to their burdens. Would it not have been wise to insert in that clause some words of protection and reasonable consideration for the building and kindred trades; to remember what they saw at the street corners, and to realise that thousands of workmen had been cast out of employment by the wreck of the building trade owing to this Budget? How the inclusion of such a tax in an ordinary Budget could be defended he could not understand. Nor could he understand the inclusion in a Bill which was intended to provide for the finance of the year of a proposal for setting up all over England a scheme of valuation which was to last for all time, at an expense which transcended for the year all the gain that was to come of it. To graft that proposal on to a Finance Bill was tacking of the grossest kind, to which that House had uniformly objected.

He did not think that any speeches that he had heard for a long time had so much impressed him as those of Lord Revelstoke, Lord Avebury, and Lord Milner. They all spoke, each from his own point of view, of the feeling of unrest and insecurity which had everywhere been caused by this Budget. Consols had fallen vastly; prices had tumbled down; a deadly blow had been given to trade and commerce, and there had been a flight of millions—an appalling number of millions sterling—from England to a more secure haven in other parts of the world.

He quite admitted that wealth should bear its full share in meeting the national wants. (Cheers.) No one questioned that. It was quite right that those who were wealthy should pay a much larger proportion of taxes than those who were much poorer. He knew a good many rich men, and had never heard any of them express any dissatisfaction at having to bear their legitimate burden. The moment, however, they admitted the strain of reasoning that they had only to rob the rich to relieve the poor and starving it was quite possible that they might drive millions away, and if they did so they would necessarily increase the unemployed by thousands. It was easy enough by means of a Budget Bill to take capital from the capitalists of their own country and to apply it, when levied as taxes, as part of the income of the nation. But was that business? This Budget embodied many Bills and many programmes, and the House of Lords had a right to be sure that the nation knew that it was an entirely new departure.

If the House of Lords was prepared in silence to pass this Budget, so unusual in its conception, so enormously out of harmony with all previous action, so opposed to every Budget that Mr. Gladstone framed, so startling in possibilities, admittedly so far-reaching in its intentions, surely people would ask what was the use of the House of Lords having the strongest opinions about a Bill if when the time came for action it did nothing? (Cheers.) He was as impressed as any one with the magnitude of the issues. He felt as much as any one the seriousness of the debate in which they were engaged, and he felt the great responsibility which rested on every member of their lordships' House. Every one in going through life had to face and assume and not shrink and run away from responsibilities. (Hear, hear.) If they felt they had something before them which should not be presented as it had been; if they entertained a strong, vigorous judgment in reference to it; if they felt it was opposed to all principle and to precedent, that, according to their light and their conscience it could not and would not do any good, surely that was hardly the time to wait for something worse in order that they might then begin to do their duty. (Cheers.)

Lord Balfour: We are asked, for the first time, to look at the origin of property. We are asked, almost in the very words, to levy a fine upon those who are wicked enough to possess land of any kind. In some cases credit is taken for not confiscating the whole of what is described as national property, and I venture to say that the arguments used in support of these propositions are such as to strike at the security of the property and the principle of private ownership in land. (Hear, hear.) I frankly admit that the Government are not responsible for the wild exaggerations of all their supporters, but some of themselves are not free from blame in this matter. I ventured some weeks ago to bring to the notice of the House and of those who sit on the Government bench opposite the sort of arguments which are used by the Lord Advocate in the country. I called attention to the fact that he said "that these taxes involve a principle of far-reaching application." What was that principle? It was this, that the land of the country, the land, that is, distinct from the buildings erected on it, the land distinct from the improvements made upon it, in truth belongs to the nation." I asked the noble lord who leads the House with so much courtesy whether these arguments represented the views of his Majesty's Government, but I was told, as, perhaps, was right and proper, that the Government had no time to deal with abstract discussions of the kind. One would not care so much, perhaps, for what was said by the wilder spirits who are irresponsible members of the party opposite. But I think it is hardly fair—indeed, it is most unreasonable, if I may say so—that when those who hold high positions in the Government use arguments of that kind we should not know whether they represent the opinion of the Government as a whole. (Hear, hear.) I do not want to go too far, but I go to this length, that in my humble opinion reticence of that kind is not creditable to those of the Government, if there are any, who disagree with these arguments. If they represent the opinions of the Government they should be openly avowed; if they do not represent the views of the Government we have a right to know that fact for our comfort and our security. At any rate, these are novel arguments and new in the mouths of responsible statesmen.

If I had to appeal to any one who *par excellence* was a Radical and was also an honest man (laughter) I should name John Bright, and when this sort of argument was brought to his notice he said:—"If you think to relieve the nation by robbing the landowners you admit that any class may be robbed if the nation or the poor require relief." (Hear, hear.) Sir W. Harcourt said:—"I am content to assume that a man's right to his land depends upon the same principle as your right to the coat on your back—that you have paid for it"; and he went

on in homely style to say, " If you want to reform the land laws do not begin by ballyragging the landlords." The language is not mine, but I think I might say, if you want to be fair to an unwritten constitution, do not begin by ballyragging the House of Lords. (Cheers.) I have one other quotation, and it has the merit of bringing in the opinion of Mr. Gladstone, as repeated with approval by a member of the present Government. I regret that Lord Wolverhampton is not present to-night. Speaking to his constituents less than two years ago he was discussing matters affecting Socialism and the appropriation of land as part of that doctrine, and he said he would have nothing to do with any such scheme. He reminded his audience of what he once heard Mr. Gladstone say. There was a conversion, not on Socialism as a whole, but on the nationalisation of land, and, according to Lord Wolverhampton, the old gentleman, in his quiet stern way, listened for a long time and then broke out suddenly and said, ' Do you mean to pay for it or do you not ? If you mean to pay for it, it is folly ; if you do not mean to pay for it, it is robbery.' " (Cheers.) I want to know before this debate closes whether those on the Ministerial bench agree with those statements of men who have been colleagues of some of them and whose memory is honoured not only in their own party but throughout the nation. It has been admitted by everybody during this debate that we should contribute to the money which is required according to our ability. It is almost a commonplace that the ownership of land is not an adequate test, taken by itself, of ability to pay. Land is already heavily burdened, and the complication of this Bill is such that it is absolutely impossible to estimate how much is added to those burdens.

To some extent I stand in a peculiar position. I am responsible for a scheme for making owners of urban land contribute more than they do now to the bearing of public burdens. To that scheme I absolutely adhere. It was arrived at after five years of careful inquiry, during some part of which I had the assistance of Lord Milner as a colleague before he was taken to those greater and more ardous duties in which he made his fame. The opinions which I then ventured to express were not lightly formed. They would not go the length of the views of those who were described as in favour of the taxation of land values. I did not expect to find that that carefully guarded and conservative scheme for which I made myself responsible was to be quoted in support of the wild theories and ridiculous proposals now enshrined in the Bill before the House. (Hear, hear.) What I ventured to say was that, were it to be proved that increase of value was in any way due to public expenditure, a special rate should be put on in respect of that advantage. The Lord Steward, who also is not present, mentioned the Thames Embankment as an illustration in support of the proposals of the Bill. That is quite contrary to fact. The land and buildings along the Thames Embankment derive their increased value quite as much from public expenditure as from what is called unearned increment, and they are one of the most conspicuous examples in which, I think, local authorities might be allowed to derive more advantage than they have done. In recommending that class of scheme we carefully, in a paragraph printed in the forefront of our report, guarded ourselves against being quoted in favour of those wild theories of depriving owners of their unearned increment which are a feature of this Bill. It is not fair to any one who takes part in public life and is appointed to serve on a Royal Commission to misquote what he says in that capacity ; and I think no one has suffered more than I have done by being quoted in support of theories which I have not only not adhered to, but have carefully guarded myself against. (Hear, hear.)

As far as finance is concerned, in this Bill we have a departure in valuation of the most serious kind. All that is proposed in the matter of valuation will be based on the purest hypothesis, when it is not based on absolute conjecture. The present system of valuation is easy to understand ; it is arranged on definite principles ; it has worked with extreme smoothness, at all events as far as I know it in Scotland ; it is under the jurisdiction of the Law Courts ; and it is a most serious departure to uproot that system and put it into the hands of a body of Commissioners without giving them most precise and careful directions. The land clauses of this Bill have this distinction. if they have no other, that there are 12 different kinds of values, including increment value, site value, principal value, gross value, full site value, total value, assessible site value, value for agricultural purposes, original site value, and original total value. (Laughter.) Some of these expressions are defined, some are not. One of them is defined and is never used again in any other part of the Bill. (Laughter.) Site value in Clause 2 has a different meaning to site value in Clauses 25 and 27. I will ask your lordships to look at the different subsections of Clause 25 and to say whether it would be a bad puzzle in the country house to get a dozen common-sense men to sit down and see if they could really agree on an understanding of that clause as printed in the Bill. (Laughter.) There were special traps and pitfalls. English expressions were used which had no well defined meaning in Scottish Law, and which, if they are to be used in Scotland, ought to be interpreted or specifically applied. I suppose the Lord Advocate was too busy elsewhere to attend to his duties. (Laughter.)

I turn to my own friends and say : Are you wise at this stage, in these circumstances, to make a new claim—for it is a new claim which you are making in the resolution which is before the House to-night ? I know quite well what many of you are thinking, that in matters of strategy attack is often the best defence. I know well when I look round the House and see the faces of people with the immense majority of whom I am proud to claim personal friendship—a friendship which I hope I shall never forfeit—that the immense majority of you are taking the course which you are proposing to take in what I believe to be a spirit of loyalty to the interests for which you stand, for no self-seeking or selfish purpose of your own. I venture to say, if you will allow me, that to some extent you have been put in a false position. You have been urged to take this course by those in the public Press and elsewhere who, in my opinion, are not the wisest friends of this House—(Ministerial cheers)—and it is from an honourable feeling that you cannot betray those interests which I have mentioned that you will vote, as I am afraid you are going to vote, for the resolution which is before you to-night. I am no out and out supporter of this Bill. I do not like its scheme of finance ; I do not admire its contents, its form, or its history ; I dislike still more the arguments of some of those who support it. In many respects it is not just, it is not fair as between man and man. For the first time our finance is being founded upon class hatred and class jealousy. (Hear, hear.) I say also that its principles could not be permanent without, in my opinion, fatal injury to the best interests of the country. Nevertheless, I do not agree to the wisdom of stopping it in the way and by the method which is proposed.

I object to the tactics which combine the defence of a Second Chamber with taxation of some of the prime necessaries of food of the people of this country. (Ministerial cheers.) I do not want to introduce more elements of division than it is necessary to do. The noble viscount who spoke last night said he would raise from 13 to 15 millions by a system of tariffs. The noble lord who is to follow me is the presiding genius of the Tariff Reform League. If either of them will tell me how that amount of revenue can be raised by any of their systems, I will promise to give the most careful and earnest consideration to the matter. If they will add to their favour by explaining how they are to get that revenue, as some of them say, by taxing the foreigner, I shall be still more obliged. (Ministerial cheers.) While I say that I am open to argument, I am not going to have my course diverted either by abuse or ridicule, and still less by coercion. Not very long ago an anecdote was told as illustrating the position of that body to which I am proud to belong, the Unionist Free Traders, which so aptly describes the position in which I find myself to-night that I hope your lordships will pardon me if I repeat it. The story goes that a negro evangelist who had not, perhaps, thoroughly mastered the principles he sought himself to expound announced that in life there were only two paths, one leading to death and the other to damnation. One of his audience said, " In that case this nigger will have to take to the woods." (Laughter.) I propose to take to the woods. (Laughter.) Will you let me say as a last word that I think noble lords on this side who are acting with a light heart and without, perhaps, fully studying the gravity of the decision which they are to give, but which I have endeavoured, however feebly, to put before them, are really walking into a trap which has been set for them by those who are not their friends.

Viscount Ridley : The defence of the Budget was that after all, the necessary money must be got. Why was it necessary ? There were other sources of taxation open. Other countries had for years found large sums of money from the taxation of imports. (Hear, hear.) Germany obtained £7,000,000

a year from import duties on manufactured goods, and the United States obtained 38 millions from import duties on foreign manufactured goods. He submitted that a small extension of the Customs staff already engaged in the work would enable the authorities to overtake the additional work. It had been said in the course of the debate that it would be impossible to bring such a tariff into operation under three years. He pointed out in reply that the Conservative Government imposed an import duty on corn, that £2,000,000 of revenue was raised the first year, and that the duty was imposed at once without any difficulty.

It was said that under a system of import duties raw material would be taxed. In the Budget, however, the duties on minerals were a burden on raw material which every one agreed must ultimately fall on coal, the most necessary of our raw materials for our industries! (Hear, hear.) In placing these duties on land the Government were placing them on the most necessary of all raw material. Not only in respect of agricultural land, but also on undeveloped land they were placing a duty which would increase the cost to those who were anxious to develop land for industrial purposes. In their incidence some of those land taxes were not burdens upon undeveloped land; they were burdens on the developing of land—(hear, hear)—one of the most necessary of the raw materials of this country. If it was alleged that trusts were a dangerous feature behind tariffs, he said that under the present system of driving capital abroad in increasing quantities day by day they were encouraging foreign trusts to exploit the British market with the products of our own finance. This Budget operated heavily upon capital, which was precisely that article which would give employment to the people of this country if only it was allowed to be invested in the development of home industries. (Hear, hear.) So that under this Budget, which was paraded as a poor man's Budget, as the antithesis to tariff reform, they saw some of the very worst features which could possibly be alleged against a tariff system. In the sacred name of free trade they were piling up taxation on the staple articles of consumption and imposing heavy burdens on the raw material of industry; in memory of Cobden they were making the cost of production heavier day by day, and in memory of Gladstone they were piling up taxation in a manner which was calculated to produce the maximum of unemployment. It might be that tariff reform was not the only alternative to this Budget, but he was quite certain it was the only practical alternative which there was the least chance that the people of this country would ever consider.

Lord Lucas said that Lord Revelstoke had omitted to mention the social problems which were connected with the commercial machine. The noble lord had said that the City would like to go back to the days before the present Government came into office. If that was true, and he did not think it could be, it would mean that the City did not consider social problems. At the time which the noble lord had referred to there was a decrease in the birth-rate, and a depreciation in the national physique. There was a growing feeling of discontent, due to the fact that little or nothing was being done with regard to unemployment or for the organisation of labour, that there was nothing for the workers of the country beyond a penniless old age, and that the effect of what they called the great vested monopolies in land and liquor was growing and becoming more serious every day. In the ten years which followed the year 1895 there had been the most rapid growth of Socialism which this country had ever seen, and it could be definitely traced to the causes which he had mentioned, and the fact that no remedy was being provided. A totally insufficient attempt had been made to deal with the hopelessly unnatural conditions which had existed in this country for over 100 years, ever since what he might call the day of the great industrial revolution, when people began to crowd to the towns. These social questions were plain for every one to see, and he did not think the great dehumanised money-making machine, which asked for its toll of money as the result of human labour, was prepared to thwart social reform. If that was the position which the City took up, it was one which would do an immense amount of harm and would turn out far more Socialists than anything which the Government could do. He did not believe that it was the position of the City. When the City realised that the Government were not Socialistic—(Opposition laughter)—but that they were social reformers who were trying to wipe out some of the arrears of the last hundred years, there would be a revival in confidence.

What was the question which was going to be put before the country next January? It was this, whether we wished to raise the extra taxation necessary by free-trade methods, as exemplified in the present Budget, or by the alternative method of tariff reform. He did not ask for a sheer impossibility, but they did want to know something of the broad lines of the alternative about which they were going to ask the country to vote. Was food going to be taxed, or was it not? They had been told that it was, and yet that the cost of living was not to go up. They had been told that manufactures were going to be taxed for revenue purposes, and also that they were to be taxed to keep them out, and so give more employment at home. They could not have it both ways. They believed that the Opposition dared not lay their Budget by the side of this, and submit them both to the impartial judgment of the country. When they said they were prepared to overthrow the fabric of the Constitution in order to obtain the judgment of the people, it was cant if at the same time they prevented the people having the information without which it was impossible for them to form a judgment.

Lord Faber: Let them look for a few minutes at the tendency of Radical finance in the past so as to arrive at what their minds might be with regard to the future. In 1906 they took 1s. off coal, which represented £2,500,000, and in that year they also took 1d. off tea, representing £1,250,000. In 1908 they did what he thought was very extraordinary from a financial point of view, they took off half the sugar duty, amounting to no less than £3,000,000. That was extraordinary because the Chancellor of the Exchequer had to find £8,000,000 for old age pensions, £3,000,000 for Dreadnoughts, and £4,000,000 for what he would call fancy legislation, such as the Development Fund, roads, and land valuation.

Glancing very briefly at the land taxes he believed that the Chancellor of the Exchequer had departed from the ways of previous great masters of finance, who first sat down to calculate what the financial needs of the nation would be during the coming year and then tried to find the best way of meeting them, each separate year standing on its own basis. (Cheers.) Mr. Lloyd-George, speaking on August 18 last, said that with regard to the land taxes they had budgeted for £675,000 this year and were going to have the money; next year it would be double the amount, and it would grow from year to year until it would amount to millions a year. The right hon. gentleman went altogether outside the boundaries of one year when he expected to find millions and millions in time to come. It was very bad policy and bad finance to say that they were going to get millions and millions out of land, whether agricultural or urban. If a man 30 years ago had invested his money in agricultural or urban land and had let it alone he would have done quite as well by investing it in Consols. (Cheers.) Now they came to a very interesting tax, because it was applied in such a novel way—the increment duty and site value tax. This was a very one-sided proposal, because valuation of sites was to be made every five years, and if they went up the Government was good enough to take 20 per cent., and if the value fell the unfortunate owner had to find the money himself. (Cheers.) That seemed to him to be very unfair, and it had been asked over and over again why should land be singled out for this taxation. The policy of extending the increment duty to the general business affairs of life had already been mooted, for on September 24 no less a person than the Home Secretary said, "I do not see at all why at some future time, when more money is wanted, the principle of unearned increment should not be applied to other forms of property as well as the property of land." Did the country realise the gravity of a statement of that kind?

Viscount Galway regarded as the most dangerous feature of the Bill in the way in which the Government had mixed Imperial and local taxation. It was proposed that one-half of the yield of certain taxes should be given in relief of rates; but there was no provision that a locality should receive that proportion of the money which was raised in it by these taxes. He believed that the clause was inserted with a view to bribe municipalities to accept the Bill.

The Bishop of Hereford said that tariff reform was being advocated as an alternative to the Budget. He was old enough to remember what men called "the hungry 'forties." Where he was brought up it was engraven in his memory what a dismal and wretched time it was for the poorer people of the country and for the farmers. If the majority of the electors

were as old as he was, and had some of his memories of that dismal and wretched time, there would be no tariff Reform. Tariff reform was a new name for protection; it was a gamble with the necessaries of life. There were two fundamental objections to it. One was that while many of the rich would become richer—the gospel of millionaires—it would sink the poor into deeper poverty. Experience and history also showed that it would honeycomb our political life with intrigue and corruption, from which it was now happily free. All through the discussion, moreover, on the land taxes and valuation an endeavour had been made in many directions to confuse the issue. As he understood it, the Budget would be a benefit to agriculture in the long run, and farmers and landlords should recognise that fact. Who among them also would dare to assert that, in respect of urban land, a great part of the increment arising from it was not the real property of the community? It was hardly decent that the owners of land should stand up on either side and denounce this tax. (Hear, hear.)

Lord Eversley said: Turning to the Budget before the House, he should like to say one or two words on the land clauses, and especially on that clause dealing with increment value. It had been said by many speakers in the course of the debate that that clause amounted to confiscation, and was Socialistic. He could not himself hold that view. The first man probably who advised the taxation of the unearned increment was the late Mr. Mill, and he was far removed indeed from Socialism. He thought he was present at the birth of the idea, because 45 years ago he was a member of the Political Economy Club, of which Mr. Mill was also a member, and it was there that Mr. Mill first broached his idea of unearned increment. The only difficulty that was raised was that it would be extremely hard to work out the scheme in practice. The Government in this Bill seemed to have found a method by which it would work practically. As an illustration of the possible operation of the increment tax, he would mention a case in which, a good many years ago, he was concerned in the purchase of 240 acres of land from two large owners for the purchase of an open space. With the assistance of the London County Council and other local authorities, he and his friends were able to raise the money needed. The price was more than £1,000 per acre. It was learned afterwards that a considerable part of the land had been purchased 30 or 40 years earlier for £50 an acre. During the whole of those 30 or 40 years the land had paid nothing to the local authority in rates except as agricultural land. He was told that quite recently some four or five acres of adjoining land had been sold to the local authority for £5,000 an acre. Those were instances in which it would not be unreasonable that the owner of the land should be called upon to make a contribution to the State and equally to the local authority.

On November 29th the debate was resumed.

Lord Rothschild:—Unemployment is always looming before your House, and one of the causes, in my opinion, of unemployment at present is the great difficulty that builders have, not because land is held up, as is often said, but because of the difficulty they have of borrowing money, which they used to do with great ease.

Lord Denman said the noble lord (Lord Ampthill) had, in the closing sentences of his speech, complained of gross personal attacks—he presumed on those sitting on that side of the House. Might he remind the noble lord of one or two expressions that had already been used in the course of this debate by noble lords opposite? One speaker had alluded to the "vulgarity" of Mr. Lloyd-George, while Lord Newton, in an eloquent peroration, spoke of the "nauseous cant" of Mr. Winston Churchill. He proposed to show, by a few quotations, the typical style of oratory that had found favour with distinguished members of the party opposite. First of all, it would only be fitting and respectful that he should deal with the utterances of one or two of what Lord Rosebery termed that poor but honest class, the dukes. He would begin with the most moderate and go on to the more violent of these particular utterances. The Duke of Rutland was reported to have said at Haddon Hall on September 18 that the Government were "a crew of piratical tatterdemalions." He was not sure what the noble duke meant, but he did not complain, for, after all, the platform speeches of the noble duke had a subtle charm. On a later occasion he was reported to have said that he would like to gag all the members of the Labour party in the House of Commons. Perhaps the noble duke would like to serve the Liberal members in the same way. The Duke of Beaufort, at a function at Cirencester, was reported "good-humouredly" to have responded to a demand for a speech, and to have said that he would "like to see Mr. Winston Churchill and Mr. Lloyd George in the middle of 20 couples of dog-hounds." (Laughter.) The noble duke must possess a most winning sense of humour. The Duke of Somerset, in a letter of the type which had become familiar during this controversy, used a thinly veiled threat that he would discharge his estate hands and reduce his subscriptions to charitable and other associations if this Budget became law. Mr. Joynson-Hicks, a distinguished member of the Tory party in the other House, speaking at Manchester, said that "he only wished the dukes had held their tongues, every one of them. It would have been a great deal better for the Conservative party if, before the Budget was introduced, every duke had been locked up, and kept locked up, until the Budget was over"; and he went on to say that "those men who were going about the country squealing and saying that they were going to reduce their subscriptions to charities because they were going to be unduly taxed ought to be ashamed of themselves, dukes or no dukes." Presumably it was to utterances of that kind that the noble lord referred when he talked of the "claptrap" that had been spoken about dukes. In a long letter to the TIMES Mr. Hiram Howell, the Tory candidate for one of the divisions of Manchester, wrote:—"The Lancashire working men were sick of the cry of 'Property, property, property,' and he wished that some one would give the dukes a hint, if they had not already done so, to put away their pocket handkerchiefs." He wondered whether that hint had been given, for he observed that only two noble dukes, the Duke of Norfolk and the Duke of Marlborough, had taken part in this debate. Another declaration which he would quote was that of Sir Spencer Maryon Wilson, who stated that, in the event of the Finance Bill being passed, he would be compelled much against his will to sell the Rectory Field, of which he was the owner. A fortnight later he found an announcement in the paper that this gentleman had taken an estate of some 30,000 acres for the shooting. It was hard to believe in the abject poverty of people who could rent large estates for shooting, and this instance showed the sort of pressure which was being brought to bear by well-to-do people on less well-to-do people. These things were threats of what would really happen if the Budget became law. Sir Gray Humberston Skipwith, of the County of Worcestershire, was reported to have said that the Lord Advocate was one of the most unprincipled blackguards living, that Mr. Lloyd George ought to be shot, and that if there was an invasion of this country he would not only not help to repel them, but would welcome the invaders. He had no doubt that it would be said that these were not men in official positions. He agreed that these men were not likely to hold the position of Chancellor of the Exchequer or President of the Board of Trade, but he would now quote the utterances of Sir Alexander Acland Hood, who, as the House was aware, had for some years been a Whip of the Conservative Party in another place. The position of Whip in another place was very often the stepping stone to Cabinet rank, as in the cases of Mr. Arnold Morley, the late Lord Tweedmouth, the present Home Secretary, and Lord Waleran. He could imagine Sir Alexander Acland-Hood occupying the position of Chancellor of the Exchequer in a tariff reform Government. Speaking at Kingston, near Taunton, last year, Sir Alexander had said that the members of the Government had faces like sausages or suet puddings. (Laughter.) He was speaking at the time of political cartoonists or caricaturists, and saying that the faces of the members of the Government could not be caricatured on that account. He referred to this statement without any animus against Sir Alexander, for he did not think he had in his mind those members of the Government who were also members of the King's Household (laughter); for they as a rule were spared the distinction or terror of the political cartoon. Sir Alexander Acland-Hood was known to be Mr. Balfour's right-hand man; he said as much in the speech just quoted, and he hoped some member of the front Opposition bench would say if Sir Alexander was carrying out Mr. Balfour's instructions when he made the speech. It was not a very pleasant task to go into personalities, but noble lords opposite seemed to think that some of their friends could use any language on the platform with absolute freedom; but when they talked to him about the vulgarity of Mr. Lloyd-George, his reply was "What about the polished metaphors of Sir Alexander Acland-Hood?" (Laughter.)

On November 30th the debate was resumed.

The Archbishop of York : In this country it is a very far cry from the taxation of land values to that abstract and logical system of Socialism which was denounced by the noble earl Lord Rosebery, with such impressive eloquence as " the end of property, the end of the family, the end of religion, the end of all things." May I say, without presumption, that perhaps I know as many as any member of this House of those who would be described perhaps as Socialists, and though I disagree fundamentally with many of their positions, I know many of them to be as devoted to the property they have, to their families, and to their religion as any of your lordships. (Laughter.) But is it not possible to attach too much importance to phrases and resolutions ? (Ministerial cheers.) It is difficult for us here who have no difficulty about language to realise the glamour of language to another section of the community. They are men deficient in knowledge of history and of economics, deficient in training in public life, they find it difficult to embody their ideals in words or in concrete shape, and so the large promises and stimulating phrases of logical Socialism appeal to them, they applaud them, and they repeat them without very deeply understanding them. But when they touch some matter upon which our working men have special knowledge and experience, such, for example, if I mistake not, is the property of our large building societies and friendly societies, they can be trusted to take an independent line.

The Earl of Crewe : What are the main objections which are taken to the substance of this Finance Bill ? So far as I am able to gather from the various speeches that have been made, you object to it, first, because it imposes taxes upon capital. (Opposition cheers.) You object to it, next, because it imposes taxes upon land in a manner which you consider leads up to land nationalisation, and, thirdly, you object to the increase of the licensing duties. Now, my lords, when noble lords say that they object to taxes on capital, I should like to feel sure what they mean . The taxes on capital in contradistinction to what? Do you mean to object to taxes on capital in contradistinction to taxes on income, or do you object to taxes on capital in contradistinction to taxes on earned income ? Because these are two very different things. In the first case, it is a mere question of machinery. We propose to raise the money from the same persons, but instead of raising it in a large sum as by death duties, at a fixed or uncertain period, we propose to raise it annually, say, in the form of a graduated super-tax. My lords, that is a perfectly arguable proposition, and it is open to anybody to take the view that the one form of raising the money is better than the other. But if your objection to the taxation of capital is that it is not the taxation of earnings, then do not go about the country saying that you are of opinion that the rich ought to be taxed and that the poor ought not to be taxed more than they are. I know the argument. You broaden the basis of taxation and you raise more money from the less well-to-do and from the poor than we propose to raise, but it is all for their good in the long run. You are going to take more of their money in the form of taxation and you are going to benefit them in the form of employment. Well, my lords, that may be. I will not argue that point at this moment. But do not say that you are not proposing by any alternative you may have to this Budget to tax the poor more and the rich less, because that cannot be the case. (Cheers.)

Is your real objection to this form of taxation an objection to graduation ? Graduation is a very old story. I believe there was a graduated income tax in the 15th century. To come to much more recent time, everybody knows that in Pitt's great Budget of 1799 the system of abatement, and consequently of graduation, was asserted very much on the lines on which income tax is graduated now. But the charge which has been brought against us with an ability which I admire and with a force which to some extent I am willing to admit is that there has been a serious fall in securities and that capital is leaving the country. That was enforced in a speech by Lord Revelstoke, which has received many compliments, but not more compliments than it deserved, —(cheers), and it was also enforced by other speakers well qualified to give an opinion on the subject.

Now my lords, I make two admissions. I admit that capital is a very timid thing. Its mobility is denied, but if it is not as agile as an antelope it is, I am willing to admit, almost as timid. (Laughter.) That is one admission. The other admission I am prepared to make is this, though I am afraid it also involves something in the nature of a charge, that it may be the case that some people have been, by what they have heard, induced to sell British securities and invest in foreign securities. But if that be so, that is because noble lords and other people of equal authority have frightened this timid creature capital (Opposition laughter and cries of " Oh ! " ; and Ministerial cheers)—and have, without in the faintest degree meaning to do it, helped the result which they themselves deplore. (Cheers.) Now, my lords, the figures of our foreign investments are almost astronomical in their character. I see it is said that during the seven years from 1884–1890 we invested the sum of £400,000,000 abroad. From 1890–1904, not particularly prosperous years, we only invested £100,000,000 abroad. From 1905 to the present date, 1909, we have invested some £400,000,000 abroad, and I suppose that if matters proceed as they are doing it is not unlikely that in the seven years we shall have invested some £700,000,000. Nobody admitted in general terms more frankly than Lord Rothschild, who spoke yesterday, that foreign investments of this kind are of immense advantage to this country. It is evident, of course, that it must be so. Not only do people get their interest for their money, but a great deal of money is actually laid out in this country in supplying material for railways and kindred objects. But is it the fact that in consequence of these gigantic investments abroad capital cannot be found at home for sound commercial and industrial objects ? That is a point on which it seems to me the experince of any one man, no matter how distinguished a financier, cannot be sufficient to give an answer. A very large amount of data must surely be collected and carefully revised before anybody could presume to say that this either is or is not the case, and I do not know that those data are forthcoming. But at any rate there are some data which tend to show that although there has been a depreciation in securities, yet in the case of a very large number of the most important industrial concerns in this country they have no difficulty in securing or in getting the money which they require for their enterprise. (Hear, hear.) I have here a list of the debenture issues of 12 of the most important industrial concerns in this country. I will not trouble you with their names, but I imagine that their total united capital must be much more than £50,000,000. There is nothing whatever in the figures of those debentures during the last four years to support the allegation that the general policy of His Majesty's Government has been such as to cause a fall. Some have fallen slightly, others have risen slightly ; but the general position remains much the same, and when we come to consider what has happened between the middle of April, when the Budget was introduced, and the middle of November, we find that the debentures of these great industrial concerns have on the whole slightly risen, and their shares have risen very perceptibly indeed—all this in spite of the fact that when the Budget was introduced the Bank rate was 2½, whereas to-day it is 5. That certainly does not seem as though the Budget has had the effect with which it is charged. But I should like to offer one or two general observations on this subject. I think it is evident that the whole trend of investment must as time goes on tend rather in the direction of the choice of foreign securities so long as the facts remain as they are—namely, that in every class of security, whether it be Government security or any other class, the rate of interest in this country for each is somewhat lower than can be obtained in other parts of the world. (Hear, hear.) My lords, investment has grown up from the day when people hid their savings in an old stocking. It passes then to the stage in which a man puts his money in a few houses which he can see before him. Perhaps then, getting a little bolder and a little more educated, he will put stock in a railway which runs through the country in which he lives. At last he finds, as his experience grows wider, that money can be invested safely abroad, and what to begin with was put in an old stocking ends perhaps in British Columbia. As the general scale of living in every class tends to become higher, and, if you like the word, more luxurious, the rate of interest which a man gets becomes more and more important, and as quite good security with higher rates of interest can be obtained abroad, that is naturally a temptation to the investor to place his money there.

I pass for a moment to the land proposals of his Majesty's Government on which so many strictures have been made. I do not propose to trouble the House by going through the different duties suggested and defending them in detail, but this I will say, that I believe the general sense of fairness of the community will support the proposition that the special kind of land which in this Finance Bill we propose to tax is a reasonable subject of taxation and that our proposals to tax it are moderate in themselves. (Cheers.) I have never been able to understand

why, if it is a reasonable thing to tax undeveloped land for local purposes, it is a monstrous and Socialistic thing to tax it for State or Imperial purposes. I can understand the arguments that may be used as to the destination of the money, that it is fair that a large portion of it should go locally, but when it comes to the question of Socialism or no Socialism, I do not see that it matters to a man who lives in the West End of London and is thus taxed whether his tax goes to the five or six million people in London or the 40 millions in the British Isles. The noble marquis, Lord Lansdowne, in his speech put to me a question with regard to the nationalisation of land, and the suggestion that I should express an opinion on that subject was further made by Lord Denbigh this evening. I am perhaps less alarmed than some of your lordships on the subject, I do not say of the nationalisation of the land, but the national ownership of land, because in a part of the world for whose affairs at this moment I am responsible that system exists in absolute perfection. There is no part of the Empire about which higher hopes may properly be entertained than the Protectorate of Northern Nigeria. Northern Nigeria possesses a very ancient Mahomedan civilisation. It is so civilised that one of the features of its taxation from immemorial times has been a graduated land tax, and another has been a death duty. In Northern Nigeria there is no private ownership of land, and I sincerely hope there never will be. I trust that whoever presides over the Colonial Office will not be captivated by the idea that any country where the land is the property of the nation and where its complete ownership is not admitted must necessarily be a backward country.

THE DIVISION.

The Lord Chancellor rose as the Earl of Crewe resumed his seat, and after the question had been put in the formal manner, the House divided, and there voted—

For Lord Lansdowne's Amendment ..	350
Against	75
Majority	275

The announcement of the figures by the Lord Chancellor was received with some cheers. A slight hissing was heard, but it is not possible to say from what quarter of the House it proceeded.

The Lord Chancellor then put the amendment as the substantive resolution, and it was agreed to without a division.

DIVISION.

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Wolverhampton, Viscount (Lord President)
Crewe, Earl (Lord Privy Seal)

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Earls.

Beauchamp (L. Steward)
Carrington
Chesterfield
Craven
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Viscounts.

Althorp
Gordon (Aberdeen, E.)
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Birmingham
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St. Asaph

Barons.

Aberdare
Acton
Airedale
Allendale
Armitstead
Ashton
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Castletown
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Denman
Dunning (Rollo, L.)
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Fitzmaurice
Glantawe
Granard (Granard, E.)
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Hamilton of Dalzell
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Loch
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Lucas
Lyveden
MacDonnell
Marchamley
Mendip (Clifden, V.)
Monkswell
Monteagle of Brandon
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Pentland
Pirrie
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Bedford
Devonshire
Grafton
Leeds
Marlborough
Newcastle
Northumberland
Portland
Richmond and Gordon
Rutland
Somerset
Sutherland
Wellington
Westminster

Marquises.

Abergavenny
Ailesbury
Ailsa
Anglesey
Bath
Bristol
Bute
Camden
Cholmondeley
Exeter
Hertford
Lansdowne
Linlithgow
Salisbury
Winchester
Zetland

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Abingdon
Albemarle
Ancaster
Aylesford
Bandon
Bathurst
Brooke and Warwick
Brownlow
Cadogan
Cairns
Camperdown
Carlisle
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Chichester
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Gainsborough
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Guilford
Haddington
Halsbury
Hardwicke
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Harrowby
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Mr. Asquith in Albert Hall.

Statement of Liberal Policy.

On December 10th, with most of the Cabinet on the platform, Mr. Asquith delivered the following speech:—I thank you, in not merely formal words, but from the bottom of my heart, for this most moving and stimulating greeting. The position which I have for the time being the honour to hold, head of his Majesty's Government and the chosen leader of a great political party, is a position as beset with anxieties and responsibilities as can fall to the lot of man. (Hear, hear.) It is a position, I say, which no one can usefully or honourably fill unless, on the one hand, he enjoys in full measure the confidence of his colleagues and followers, and unless, on the other hand, the policy of the Government over which he presides is a policy which is not forced upon him against his better judgment —(cheers)—or in which he reluctantly and grudgingly acquiesces, but is one to which he can give a sincere and whole-hearted approval. Leadership without authority and without loyalty is the emptiest and least enviable of baubles. But so long as the two conditions which I have named are satisfied—as I am glad and grateful to acknowledge they have been in my case—a man is sustained against the pressure of infinite and unceasing care by the sense that there is no better employment for human effort than the concerted pursuit of great purposes for the common good. (Cheers.)

Four Years' Work.

As the chairman has reminded us, four years ago, when the new Liberal Government had been a few days in power, my ever late lamented predecessor, standing in this place, outlined its intended policy. So far as that policy could be carried into effect by administrative and executive action, as, for instance, in the building up of free government in the recently conquered Colonies of South Africa—(cheers)—I may claim that the highest anticipations which he aroused have been more than satisfied. (Hear, hear.) But the bulk of the reforms which he described could only be achieved by changes in the law; and the law in this country can only be altered in one way. (A Voice: "Then change the law by women taxpayers." Disorder and interruption, during which a man was ejected amid cheers.) The law in this country, I say, can only be altered in one way, and that is by the conjoint action of a composite body which we call Parliament. The House of Commons of 1906 was not then born; to-night its days are numbered and its work is done. ("No, no.") No Legislative Assembly in our history has ever laboured with greater assiduity—(cheers)—or, so far as the majority are concerned, with more unity and singleness of purpose—(cheers) —to discharge the trust committed to it by the people, and to clothe in legislative form the expectations held out to the electorate. It is true that, apart from a mass of useful but non-contentious measures, a few of these proposals have, in an expressive phrase used the other day by Lord Lansdowne —(hooting)—been allowed to pass. (Hear, hear, and laughter.) The list—a very slender one—of those favourites of Parliamentary fortune—(laughter)—includes one item—the Act for the establishment of old-age pensions—(cheers)—which we deliberately kept out of the electoral programme of 1906 because we were not disposed to promise that which we did not see our way to perform. (Cheers.) Well, gentlemen, it was allowed to pass—(laughter)—amid a chorus of objurgation and with attempts, which happily proved futile, to limit its operation by time—(hear, hear)—and we are now assured and I accept and emphasise the assurance, it has become an indestructible part of our social legislation. (Cheers.) A House of Commons which secured this honourable provision for old age is a House of Commons which has not lived in vain. (Cheers.) But what of the tasks to which by far the greater part of its long hours have been devoted? The Session of 1906 was given in the main to licensing, the Session of 1909 almost exclusively to devising the necessary ways and means for the national defence and for necessary social reforms. (Cheers.) Lord Lansdowne, as he surveys and thumbs the Statute-books for four years, calculates their weight and numbers their pages, is suffused with a glow of compulsory self-approval, and is lost in admiring wonder at the moderation of the House of Lords. (Laughter.)

The Principle of Representative Government.

Yes, but you and I, when we search those volumes, search in vain for any trace of legislation on the most socially and politically important of the reforms which were set forth in this hall four years ago, which were submitted to, and discussed before, and approved by, a vast majority of the electors, which the representatives of the people came to Westminster pledged to accomplish, and which, during four years, that new House of Commons strove laboriously and faithfully to carry into law. (Cheers.) Gentlemen, so far as those things are concerned, the electors in 1906 might just as well have spared themselves the trouble of going to the poll. (Cheers.) And why? Another body, which is subject neither to election nor dissolution, stood in the way. ("Shame," "Out it," and cheers.) The toil and care of the people's elected representatives were nullified, and now, as a fitting climax to this work of destruction, the supplies granted by the Commons are stopped on their way to the Crown! ("Shame.") And so, gentlemen, we are here to-night on the eve of another dissolution and it falls to my lot to take up the tale. (Loud cheers.) The last time we reckoned without our host. We are not going to make that mistake again. (Cheers.) I tell you in the name and on behalf of the Liberal party, that we have at this moment laid upon us a single task, a task which dominates and transcends, because it embraces and involves every great and beneficent social and political change upon which our hearts are set. That task is to vindicate and to establish upon an unshakable foundation the principle of representative government. (Cheers.) Do not let me be misunderstood. No one is asked to abandon or to lay aside the causes for which he has been fighting. On the contrary, there is not one of those causes whose fortunes will not be found to hang upon this. Let me, without entering upon anything like an exhaustive catalogue, take a few capital illustrations.

Education, Licensing, and Electoral Reform.

Take, first of all, the cause of national education in England and Wales. We stand where we stood four years ago. The anomalies and injustice created by the Act of 1902 have still to be set right. (Cheers.) We have to secure by statute the access of every child to a school which is under the complete control of a popularly elected authority—(cheers)—and in which the office of teacher is not fenced about by any sectarian test. (Cheers.) Provided that that right is established and made universally available we shall be ready, as we have shown ourselves ready before, to deal liberally with the cause of minorities in populous areas. With regard to licensing we stand by the main and governing principles of our Bill of last year. (Cheers.) Our franchise law is still encumbered by artificial distinctions and impediments for which there is no justification in principle or in policy. (Hear, hear.) Some of the most crying of them we have in this Parliament attempted to set right by the Plural Voting Bill and the London Elections Bill. (Cheers.) You know what was their fate and how it was brought about.

Woman Suffrage.

Let me say a word here on the relevant, but I gather from what I have already heard, the delicate and much-vexed topic of woman suffrage. (Laughter.) My own views on that matter are, I believe, tolerably well known—(laughter and cheers)—and I have seen nothing in the course of the last four years which has induced me to modify them. (Cheers.) But this is a question as to which there always has been, and as I suppose there always will be adversity of opinion in both parties, with which, therefore, it is peculiarly difficult for any Government to deal. Nearly two years ago I declared on behalf of the present Government that in the event, which we then contemplated, of our bringing in a Reform Bill we should make the insertion of a suffragist amendment an open question for the House of Commons to decide. Through no intention and through no fault of ours that opportunity for raising the matter has been taken away. Our friends and fellow workers of the Women's Liberal Federation—(cheers) —have asked me to say that my declaration survives the expiring Parliament, and will hold good in its successor—(cheers)— and that their cause, so far as the Government is concerned,

shall be no worse off in the new Parliament than it would have been in the old. I have no hesitation in acceding to that request. The Government, notwithstanding the deplorable and suicidal excesses—(loud cheers)—of a small section of the advocates of the change, has no disposition or desire to burke this question, it is clearly one on which a new House of Commons ought to be given the opportunity to express its view. (Cheers.)

Wales, Scotland, and Ireland.

If we look to regions further afield, the long-delayed claim of the Welsh people for complete religious equality—(hear, hear)—in the Principality will, I believe, be put forward at this election with as much energy of conviction as ever and with as strong proof that it represents a really national demand. There is, as Wales well knows, one obstacle, and one obstacle only, to its realisation. (Hear, hear.) The people of Scotland, who have a first call on my personal interest and sympathy, have suffered more during this Parliament from the direct action of the House of Lords than any other part of the United Kingdom. Their Land Bill, their Valuation Bill, and on the very last day of last Session their House Letting Bill, all sanctioned by the House of Commons, were—each in turn—done to death because, forsooth, Lord Camperdown and his friends think they know much better than the elected representatives of Scotland what are the wishes and opinions of the Scottish people. Ireland, on the other hand, from a legislative point of view may be said by comparison to have been, for once in a way, fortunate, largely because the measures sent up did not come widely athwart the interests, the prejudices, and privileges of the other House. The University question which had baffled British statesmen for the lifetime of a generation, has been settled for the last time by Mr. Birrell on national lines. The improvident finance of the Land Act of 1903 has been corrected and supplemented, and a real effort has been set on foot to deal with the social and economic dangers of congestion. Nor is there any part of the United Kingdom which has benefited in so large a degree as Ireland by the grant of old-age pensions.

Home Rule.

But, gentlemen, is there any man in this crowded hall who is credulous enough to suppose that these measures, singly or in combination, or a succession of similar measures, have struck or can strike at the root causes of Irish discontent? Speaking on behalf of the Government in March of last year, a week before my accession to the office of Prime Minister, I described Ireland as the one undeniable failure of British statesmanship. (Cheers.) I repeat here to-night what I said then, speaking on behalf of my colleagues, and, I believe, of my party. The solution of the problem can be found only in one way—(cries of "Home Rule," and cheers)—by a policy which, while explicitly safeguarding the supreme and indefeasible authority of the Imperial Parliament, will set up in Ireland a system of full self-government—(loud cheers)—in regard to purely Irish affairs. (Cheers.) There is not, and there cannot be, any question of separation. (Cheers.) There is not, and there cannot be, any question of rival or competing supremacies. But, subject to those conditions, that is the Liberal policy. (Cheers.) For reasons which I believe to be adequate the present Parliament was disabled in advance from proposing any such solution. But in the new House of Commons the hands of the Liberal Government and the Liberal majority will be in this matter entirely free. (Cheers.)

Social Reform.

I must not close this brief review—and it is all relevant to the purpose for which we are assembled to-night—of our outstanding problems without referring to that which is perhaps the greatest of them all. When, last year, after careful preparation in the remission of the burdens of taxation and in the reduction of our national liabilities, we brought in our scheme of old-age pensions we were avowedly opening only the first chapter in a new volume of social legislation. (Cheers.) If we are to be condemned to political impotence or extinction for a generation, I for one shall be fully compensated by the knowledge that, through the action and efforts of our Government, more than half a million of old people who, in their days of activity and strength have worked to create and increase the wealth of the nation, not only at this Christmas, but for the rest of their lives, are saved from a choice between want and loss of self-respect. (Cheers.) But old age, though it is perhaps the most appealing, is, after all, only one of the hazards to which the life of our industrial population is exposed. Sickness, invalidity, unemployment—these are spectres which are always hovering on the horizon of possibility, I may almost say of certainty, to the industrious workman. We believe here also the time has come for the State to lend a helping hand. (Cheers.) That is the secret, or at least it is one of the secrets, of the Budget of this year. (Cheers.) It is described, and rightly described, as a Budget which looked beyond the 31st of March next, and which sought to raise revenue from sourees of a growingly productive character. We admit the charge, if charge it be. Yes, gentlemen, it was a Budget which sought by taxes on the accumulations of the rich and the luxuries of the less well-to-do, and by a moderate toll on monopoly values which the community itself has, either actively or passively, created—(cheers)—to provide the sinews of war for the initiation and the prosecution of what must be a long, a costly, social campaign. (Cheers.) That was the Budget put forward on the authority of a united Cabinet —(cheers)—passed after months of by no means fruitless discussion by the House of Commons—(cheers)—rejected in a week, and at a single blow, by the House of Lords. (Cries of "Shame," and "Out with them.") And that, gentlemen, is primarily why we are here to-night..

The Claim of the Lords.

The immediate, the actually provoking cause of what is rightly called a constitutional crisis is the entirely new claim put forward by the House of Lords not only to meddle with, but, in effect, to control and to mould our national finances. (Cheers.) Only once within living memory has the Upper House attempted to touch a single tax imposed or repealed by the House of Commons. That attempt recoiled at once upon their heads, and it has never since been renewed. This year, by one stroke, they have taken upon themselves to shatter the whole fabric of the year's taxation. This, I repeat, is a new and an entirely unexpected danger to popular liberties. (Cheers.) Two years ago it was as undreamt of as would have been, and is to-day, the revival by an arbitrary Minister of the veto of the Crown. (Cheers.) In the debate in 1907—not very long since—on Sir Henry Campbell-Bannerman's motion, the leader of the Opposition—(A Voice: "Judas") —declared that it was common ground between us—common ground—that the House of Lords could not touch finance. As lately as October of last year the same authority asserted that the power of the House of Commons over finance was uncontrolled. (Cheers.) A week ago I quoted the former of these two declarations in the House of Commons and asked whether it still held good. (Laughter.) To that question Mr. Balfour, although he spoke for more than an hour, made no reply. (Laughter.) Gentlemen, when the most fertile and astute dialectician of our time passes by an obviously relevant point without making an attempt even to circumnavigate it—(laughter)—the inference is tolerably clear. (Hear, hear.)

Three Constitutional Innovations.

We are indeed—and I say it in all seriousness—suddenly confronted with no less than three constitutional innovations. In the first place, we have the claim of the Upper House, not as an archaic legal survival, but as a living and effective right to control the levying of taxation. (A voice: "Never.") In the second place, we have the claim of the same House—a body which cannot itself be dissolved—to compel a dissolution of the popular Chamber. And lastly, as a consequence and corollary of the other two, we have an assertion of its power to make or to unmake the Executive Government of the Crown. Every one of these revolutionary pretensions we shall withstand for all we are worth. The result is what at first sight seems a paradox, that we, the progressive party, find ourselves here to-day in the first place occupying Conservative and constitutional ground defending the liberties which have been transmitted to us from the past against invasions and usurpations which for the first time, received the official countenance of the Tory party. Gentlemen, what has been done once may be done again. ("No.") I do not say that it will be—(hear, hear)—but I do say this, that it becomes our first duty to take effective steps to make its recurrence impossible. (Loud cheers.) We shall therefore demand authority from the electorate to translate an ancient unwritten usage into an Act of Parliament—(cheers)—and to place on the Statute-book a recognition, explicit and complete, of the settled doctrine of our Constitution that it is beyond the province of the House of Lords to meddle in any way, to any degree, or for any purpose, with our national finance. (Cheers.)

Mr. Chamberlain's Letter.

Gentlemen, this proposed revolution in our constitutional practice becomes the more significant, and I think the more sinister, because it has been brought about at the direct instigation and through the ceaseless pressure of those who for years past have been trying to bring about a revolution in our fiscal system. (Cheers.) Some weeks ago, in September, at a meeting in Birmingham—(laughter)—when few people thought that the responsible leaders of the Tory party were going to be driven into these wild and desperate courses, a letter was read from Mr. Chamberlain. (Hisses and groans.) Let me say in passing that his opponents regret quite as sincerely as his friends—("But he is a traitor," and cheers)—the causes which disable him from coming into the foreground in this impending struggle. (Hear, hear.) But in that letter Mr. Chamberlain expressed his hope that the House of Lords would see their way to force a general election. And he proceeded to give his reasons. "The Budget," he wrote, "is the last effort of free-trade finance to find a substitute for Tariff Reform." There we see the whole motive of his manœuvre unmasked. (Cheers.) The Budget was to be rejected at all hazards, at whatever violence to constitutional usage and practice, not because it is a Budget of Socialism and spoliation no!—but because it provides a substitute, an effective substitute—I will go further and say a destructive substitute—for what is called Tariff Reform. Tariff Reform, as we all know—whatever it may mean to Mr. Balfour, and that is what nobody knows—(laughter)—but we all know it means in the mouths of Mr. Chamberlain and his followers, amongst other things, the taxation of the necessaries of life. It is the fear of its advocates that if this Budget once takes its place on the Statute-book, this Budget which seeks to provide the cost of social improvement from the superfluities of one class, the luxuries of another, the monopoly value of a third—(cheers)—if this Budget, I say, once takes its place on the Statute-book the cause of the Tariff reformers would become a forlorn hope. (Cheers.) It is that fear which has provoked and engineered this crisis. In the issue so raised you have at stake the double fortune of our constitutional liberties and of Free Trade.

The House of Lords.

So far we are on the defensive; but at the same time and by the same action the House of Lords has, not, indeed, raised, but has hurried on for prompt decision a larger issue still. (Cheers.) I tell you quite plainly, and I tell my fellow-countrymen outside, that neither I nor any other Liberal Minister supported by a majority of the House of Commons are going to submit again to the rebuffs and the humiliations of the last four years. (Loud cheers, again and again renewed.) We shall not assume office, and we shall not hold office, unless we can secure the safeguards which experience shows to be necessary for the legislative utility and honour of the party of progress. (Cheers.) You will be told, and you have been told it already, that the issue lies between government by two Chambers and government by a single Chamber. It is not the case. I myself, and I believe a large majority of the Liberal party, are in favour of what is called the bi-cameral system. I see nothing inconsistent with democratic principle or practice in a Second Chamber as such. On the contrary, I see much practical advantage that might result from the existence, side by side with the House of Commons, of a body, not, indeed, of co-ordinate authority—(cheers)—but suitable in its numbers and by its composition to exercise impartially in regard to our ordinary legislation the powers of revision, amendment, fuller deliberation, and, subject to proper safeguards, of delay. (Cheers.) Those are both useful and dignified functions. Yes, but we have got to deal with a pressing and an immediate necessity. (Cheers.) It may well be that a process of evolution or substitution may in course of time give us a body better fitted than the House of Lords for the judicial exercise of the functions which are really appropriate to a Second Chamber in a democratic State. But, as a great man once said, "Things are what they are," and we have to face them as they are. (Cheers.)

Our present condition gives us all the drawbacks, with few, if any, of the advantages, of a Second Chamber. For what is our actual Second Chamber? (Laughter.) It is a body which has no pretensions or qualifications to be the organ or the interpreter of the popular will. (Cheers.) It is a body on which one party in the State is in possession of a permanent and overwhelming majority. It is a body which, as experience has shown, is in temper and action frankly, nakedly partisan. It is a body which does not attempt to exercise any kind of effective control over the legislation of the other House when its own party is in a majority there. It is a body which, when the conditions are reversed, however clear and emphatic the verdict of the country has been, sets itself to mutilate and to destroy democratic legislation, and even in these latter days it lays a usurping hand on democratic finance. (Hear, hear.) That is a plain, literal, unvarnished picture of what every one knows to be the fact. (Cheers.) We are going to ask the country to give us authority to apply an effective remedy to these intolerable conditions. (Cheers.) Here again, what is to be done will have to be done by Act of Parliament; the time for unwritten convention has, unhappily, gone by. We are not, as I have said, proposing the abolition of the House of Lords or setting up a single Chamber, but we are going to ask the electors that the House of Lords shall be confined to the proper functions of a Second Chamber which I enumerated a few minutes ago. The absolute veto it at present possesses must go. (Loud cheers.) The power that it claims from time to time of in effect compelling us to choose between a dissolution and, as far as our main projects are concerned, legislative sterility—that power must go also. (Loud cheers.) The people in future when they elect a new House of Commons must be able to feel what they cannot feel now, that they are sending to Westminster men who will have the power not merely of proposing and debating but of making laws. (Cheers.) The will of the people as deliberately expressed by their elected representatives must, within the limits of the life-time of a single Parliament, be made effective.

Shorter Parliaments.

Finally, these changes in the relations between the two Houses—of course, I do not at this moment commit myself or commit you to precise details of machinery or method—these changes must be accompanied and supplemented by a shortening in duration of the life of the House of Commons itself. No one desires—certainly no Liberal desires—to make possible the ascendency, even for a brief span of years, of a body which has ceased to represent the nation. Shorten the life of a Parliament to five years—(cheers)—I should not myself be afraid of making it four—and you will have reduced that possible risk to vanishing point.

The Issue.

That, gentlemen, is the policy which the Government lay before you. (Cheers.) Let no one under-estimate the magnitude of the task. (Hear, hear.) We have not embarked upon it without counting the cost. (Hear, hear.) I do not—which of us does?—under-estimate the odds against which we have to contend. The House of Lords has behind it on this occasion—(cries of "Beer")—forces which it could never have enlisted upon the abstract issue of its constitutional right to deal with finance. (Hear, hear.) The vast majority of those who are going in January to back it up at the polls would a year ago have strenuously denied its possession of any such right. No, gentlemen, but it will have behind it on the one hand, concentrated for resistance, the formidable interests which the Budget has offended, and, on the other hand, burning with aggressive and missionary zeal, the motley horde which has gathered itself together around the flag of Tariff reform. (Laughter and cheers.) Does the prospect alarm you? (Cries of "No.") I see that some great organs, which in old days used to be in touch with popular opinion, can discern no evidence that the nation resents the conduct of the Lords. (Cries of "Don't they?" and cheers.) I believe you could tell a different tale? (Cheers.) Well we shall see. (Hear, hear.) And how do we stand ourselves? United I hope and trust; for I cannot believe that with such causes at stake there will be found any room for sectional divisions, for local differences, for personal rivalries. All these will, I am convinced, be fused and combined in a common campaign against a common enemy. (Cheers.) For, gentlemen, in the three capital issues which I have endeavoured to lay before you—the absolute control of the Commons over finance, the maintenance of Free Trade, and the effective limitation and curtailment of the legislative powers of the Lords—in these three issues we are following on the best and surest lines of Liberal tradition and Liberal policy. (Cheers.) We have behind us the authorities whose teaching and example we most revere—the fathers and founders of our constitution, the economists and administrators who rescued our industries from the fetters of Protection, the greatest apostles of democracy in our own time, Gladstone and Bright. (Cheers.) We have to support us the memories of the past, the needs of the present, the hopes of the future. Show yourselves worthy of the task, Quit yourselves like men. (Loud and prolonged cheers.)

Mr. Balfour's Statement of Conservative Policy.

On December 11th Mr. Balfour issued his address to the electors of the City of London. The address was intended to be a manifesto setting forth the Conservative party's policy for the General Election.

GENTLEMEN,—It is understood that Parliament will be dissolved early in 1910; and I shall then solicit the renewal of the confidence which you bestowed on me in such generous measure nearly four years ago.

The immediate occasion of the dissolution is the resolution of the House of Lords that the country shall be consulted upon the Budget proposals of 1909.

The Budget, therefore, is the subject primarily before the constituencies, and it might have been supposed that the alternative methods of raising the money necessary to meet the obligations of the Treasury would have been the topic most deeply interesting to Government apologists.

For motives not difficult to conjecture this does not seem to be the case. It is not the merits of the Budget about which they are concerned; it is that those merits should be submitted to the judgment of the people and (bitterest of all) submitted at the instance of the upper house.

There may be good reasons for their irritation; but assuredly they are not reasons drawn either from the letter or the spirit of the British Constitution; nor are they based on those more general principles of government common to representative institutions in the best types of modern democracy.

THE CLAIM OF THE GOVERNMENT.

The claim of the Government, stripped of the bad history and bad law with which it is obscured, is simplicity itself. They hold that the House of Commons, no matter how elected or when elected, no matter what its relation to public opinion at the moment, is to be the uncontrolled master of the fortunes of every class in the community; and that to the community itself no appeal, even on the extremest cases, is to be allowed to lie. The question to be noted is not whether the Second Chamber may originate money Bills, for that has never been claimed; nor whether they may amend money Bills, for that has not been raised; nor whether they could resist the declared wishes of the people, for that has never been suggested. The questions raised are three—(1) May there not be occasions on which an appeal to the people on matters of finance is necessary? (2) Is not this one of them? And (3) if these questions be answered in the affirmative, does any other machinery exist for securing the appeal except that which has been set in motion by the House of Lords?

In the United States of America it is a fundamental principle of the Constitution that all kinds of property shall be taxed alike, and that no one form shall be prejudiced by special taxation. That Constitution is not easily changed; and before a measure like the British Budget could be legally attempted the consent must be obtained of a two-thirds majority in both Houses, nor could any such measure become law without a national mandate from a still stronger majority of the country.

If we suggest the impossible, and imagine these constitutional safeguards withdrawn, would the American taxpayer even then be reduced to the precarious position of his British brother? Far from it. Special taxation might, indeed, be imposed by the House of Representatives, but it could be rejected by the Senate, it could be vetoed by the President.

I do not ask that the British citizen should enjoy the same security for his property as the citizen of the United States. I am not so immoderate. I only ask that if his property be subjected to exceptional taxation, by the caprice of a Minister and his majority, he should not be deprived of the only methods known to the Constitution by which an appeal to his fellow countrymen may possibly be secured.

THE ATTACK ON THE LORDS.

The truth of the matter is that the present attack on the House of Lords is but the culmination of a long-drawn conspiracy. The Government came into office, not to work the Constitution of the Country, but to destroy it. They desire what is, in effect, a single Chamber Legislature. The Second Chamber may be permitted to survive, partly to reassure that amiable and influential class which cares not how much realities are changed so long as names remain the same; partly to correct the legislative slips of the Lower House which, under our existing system, are numerous, and I believe inevitable. But they desire that for all important purposes the Constitution of Britain shall be as definitely a single Chamber Constitution as the Constitution of the Greeks. For this end they have continuously laboured. It is this policy which represents the solitary thread of consistency connecting the wayward legislative projects of the last four years.

I have watched with interest the progress of this conspiracy. Its results must so far have disappointed the conspirators. On no single occasion when Bills have been rejected by the Upper House or abandoned in the Lower on the alleged ground that they had been mutilated by the Lords, has the rising tide of the Ministerial unpopularity shown the slightest pause or check. Then came the Budget; and with it the opportunity of manœuvring the House of Lords into the position of either abandoning its functions as a Second Chamber or of taking action which might give new life and hope to the Single Chamber plot.

The scheme was ingenious. I do not think it is proving successful. The people of this country are not insulted by having their opinion asked on the Budget, nor do they think that the House of Lords has gone beyond their duty in asking for it. And they are surely right. For the single Chamber system is not consistent with the democratic working of the representative Government in complex and developing communities. The representative Assembly is no doubt the primary organ of the popular will, and it possesses the powers in this country which it certainly does not possess in either the Republic of America or in the Republic of France. It determines without appeal the political complexion of the Government. It controls all the Estimates. It initiates all the taxes. In legislation it is the dominating partner. The Ministers who direct and sometimes tyrannise over its deliberations are nevertheless its creatures; and while no vote of the House of Lords could reduce the salary of an Under-Secretary by a shilling, the most powerful Cabinet must bow to the House of Commons.

"SINGLE-CHAMBER CONSPIRATORS."

These are great powers; in some respects they are, I believe, without example. But they do not satisfy the single Chamber conspirators. And why? Because they wish the House of Commons to be independent, not merely of the Peers, but of the people.

Nor would there be grave objection to this if there was any security that the action of the elected embodied on all great and far-reaching issues the deliberate will of the electors. But there is not and cannot be any such security. It is only by a transparent convention that we can, for example, assume that a House of Commons returned on the cry of Chinese slavery, represents the mind of the nation on the question of Socialism. And the convention which is convenient and in many respects even necessary, becomes not merely absurd, but perilous when it is applied to questions of fundamental importance, which have been but imperfectly discussed, which are perhaps but imperfectly understood, which deeply affect individual rights, and social well-being.

In such cases there should be an appeal from the people's representatives to the people themselves; and no machinery, however imperfect, for securing this end should be abandoned until a better has been devised.

In any case the single Chamber system is impossible. And it is as impossible in the region of finance as in any other. If finance meant in 1909 what it used to mean in earlier days, the question would be unimportant. But directly the need for money is used by a Government as an excuse for adopting the first instalment of a Socialist Budget, for treating property not according to its amount, but according to its origin, and for the vindictive attack on political opponents, then the people have a right to be consulted; and that right could never have been exercised had the Peers not used on behalf of the people the powers entrusted to them by the Constitution.

CONSTITUTION OF THE HOUSE OF LORDS.

If you ask me whether this constitutional machinery could not be improved, either by some change in modification of the House of Lords, or by the institution of a Referendum, I am certainly not going even to suggest a negative reply. The House of Lords as at present constituted contains, I suppose, more men of first-class eminence in the business of law, of arms, of literature, of science, and of finance, more men who have held great administrative posts over seas, more men in daily touch with local business than does the House of Commons. Its debates on great occasions (for reasons in no way derogatory to the Chamber in which I hope to spend all the working days of my political life) are on a more even level of excellence. Nor would it, I think, be wise to turn it into a second and rival House of Commons, and make it completely elective. But this does not mean that,

even for its comparatively subordinate, though all-important, constitutional functions it cannot be improved. Nor is any such opinion held by its most distinguished members.

But all such schemes are but remotely connected with the present issue. It is not so much the privileges of the Lords which are threatened by the single Chamber plot as the rights of the people. It is in their interests that the plot must be defeated.

The Social Problem and the Poor Law.

On the Budget itself I have already said so much elsewhere that I need say little now.

I am interested in it chiefly as it affects security, and through security the prosperity of the country and the employment of its people. For here it touches the problems, or rather groups of problems, which lie at the very heart and centre of social well-being.

I say groups of problems because unemployment is not a single disease, nor can it be dealt with by a single remedy. It is as complex in its causes as it is tragic in its results. A man may be unemployed through inherited defects of body or mind, through evil training and surroundings, through illness, accident, or age, through the slow deterioration which too often creeps over those who have wasted hope and courage, not in the endeavour to do something, but in the baffled search for something to do.

Again, the employable may be unemployed either because he and some willing employer did not get into touch, or because there is no demand for the kind of work he is qualified to perform.

This brief statement is, of course, incomplete; but even as it stands it shows how complicated is the social problem before us. It has long been evident that it cannot be solved through the machinery of the existing Poor Law. Since the Commission appointed by the late Government have reported, it has become plain that the Poor Law machinery cannot even aid in its solution. For every member of that Commission, Unionist and Radical, official and unofficial, Individualist and Socialist, agreed after exhaustive inquiries, that the machinery of the Poor Law must be "scrapped."

The task thus imposed upon us must be faced. But it is difficult, and in some respects perilous. The sentimentalist and the doctrinaire, the man who thinks that other people's misfortunes are part of an appointed order requiring on his part the exercise of no virtue but resignation; the enthusiast who is prepared to tax two men out of employment in order to compensate one man for being unemployed—all these represent types of criticism which, in an unfavourable hour, may prove formidable to the best considered schemes. In truth, this great and pressing reform requires caution as well as courage. If we succeed, the amount of suffering which may be cured or prevented is beyond computation. If we fail (but I think we shall not) we may end by increasing the very ills we desire to remedy.

It is important, however, to observe that State-organised methods of dealing with destitution, either by way of prevention or cure, can do little directly to promote the market demand for labour. They may add to the labour supply—as by turning the unemployable into the employable. They may render the supply more available—as by the establishment of labour exchanges. They may increase the number of workmen seeking for employers; but they will not increase the number of employers seeking for workmen.

Yet, surely, this is at least as important an object as is the other. If the wise and humane treatment of those who cannot support themselves belongs to social pathology, the encouragement of enterprise belongs to social hygiene. And how from this point of view do the fiscal policies compare of Government and Opposition?

Tariff Reform.

The Budget, now waiting the sentence of the people, seems designed of set purpose to make every man who has invested his money in this country consider how he can remove it, and every man who is hesitating where to invest it determine to invest it abroad. The super-tax frightens some, the new death duties cripple others, and, worse than all, the origin of the proposals and the principles on which they have been defended show clearly how thin is the dividing line which separates the policy of the Government from that of the avowed Socialists.

Such is, and must be, the effect of the Budget and of Budget speeches on the mind of the investor. Very different are the results I anticipate from Tariff Reform.

There are those who regard it as a paradox to say that Tariff Reform will stimulate home industry. It seems to me a truism. Only by Tariff Reform can you hope to retain Colonial preference; only by tariff reform can you hope to modify commercial treaties in your favour. Only by tariff reform can you secure from unfair competition the home producer in the home market. It will do no injury in neutral markets, it may give valuable aid in protected markets. Is it credible, then, that it will not keep capital here that would otherwise go abroad? Is it credible that if it does the demand for labour will not increase?

On other aspects of tariff reform I will here say nothing. The very fact that it is the first "plank" in the Unionist programme has prevented it ever receiving less than its due meed of attention, whether from friends or foes.

The Land Question.

But some observation on land I must make; for on the subject of land no absurdity in argument and no folly in legislation seems wholly ruled out of court.

The Government began their career by loudly proclaiming the doctrine known as "Back to the land." It might have been supposed, in these circumstances, that they would have done their best to make the position of the small cultivator as attractive as possible. Not at all. The life of the small cultivator, living solely on his holding, is often a hard one—harder often than that of the agricultural labourer. He is not within easy reach of the urban amusements, and in our climate the risks of weather can neither be forgotten nor escaped. These are disadvantages. But there is one great advantage which his urban brother rarely possesses to the same degree—the advantage of ownership. The hope of this may bring him to the land. The enjoyment of it may keep him there. But it is just this that the Government in their wisdom refuse to give him. They have some vague idea that private ownership in land is a thing to be discouraged. They do not think it criminal, like Henry George. They only think it a little discreditable. The man who chooses to indulge in a taste so perverted may legitimately be made to suffer—and (outside Ireland) nothing should be done to help him. The earth is the Lord's, and, therefore, in a well-constituted society the rents should go to the Chancellor of the Exchequer.

This being, so far as I can make out, their view, they insisted that the small holders should be tenants—and (in England at least) tenants of a public body. Now there is not a farmer of sense in the whole of Great Britain who would not rather be a tenant of Mr. Lloyd George's favourite duke than of any public authority from Caithness to Cornwall. The whole way of looking at the problem is illogical and absurd. If it be desirable that money should be spent on the land with slight hopes of profit property in land should not be talked of as an abuse. If it be desirable that small cultivators should give long hours of toil to the development of their holdings, the reward of possession should be within their reach.

In this address I am compelled to restrict myself to broad constitutional issues and certain great social and financial problems. I am thus perforce constrained to be silent about the Navy, but this is of the less importance, as I have spoken more than once in the City upon this great theme since the perilous position of the country first became evident earlier in the year. The situation remains grave and the future is anxious. I do not think the public will readily forget or forgive the lamentable negligence which so dangerously encouraged the very rivalry in shipbuilding which they had so often and I doubt not so sincerely deplored.

Here, then, I close what is not and cannot be more than an indication of certain important portions of the policy which I trust our party will pursue. To maintain the Empire, the Union and the Constitution, these are among the traditional obligations of the party which gain rather than lose in force as time goes on. But we have more to do than merely to preserve what we have received. The world moves, new conditions arise, problems of Empire, problems of trade, problems of national finance, problems of national defence, problems of social amelioration meet us in forms not dreamed of a few years since. They must be solved, each in its appropriate way, but, diverse as they are, it will, I think, be found that no substantial advance can be made towards the solution of any one of them till a change of Government takes place and a party is returned to office prepared to press through to the utmost of its force the policy of tariff reform.

I have the honour to be
Your obedient servant,
ARTHUR JAMES BALFOUR.

4, Carlton-gardens, Dec. 10.

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NOTES OF THE MONTH.

Notable Liberal Progress.

"At the moment when their opponents were forging new chains of monopoly for national industry, Liberals were prepared to break the old chains which had long oppressed the national land. (Hear,hear). Land Reform and Free Trade stood together. They stood together with Henry George (cheers), with Richard Cobden, and they stood together in the Liberal policy to-day." (Cheers).

This is a report of Mr. Winston Churchill's statement at Derby on January 11th, and of its reception. Taken together with Mr. Lloyd George's reasoned statement on unemployment at the Queen's Hall on December 31st, its significance can hardly be overestimated. This public recognition of Land Reform as the first part of Liberal policy and of Henry George as its leading exponent marks the opening of a new era in the history of our country.

Low Rents or High Prices.

Give the agriculturist security against a succession of low, unprofitable prices which tend to increase the area under pasture and many a well-established grass field will be rebroken to the plough, the country mills will be revived, feeding offals will be plentiful, the dairy farmer will grow more winter food, and every branch of agriculture will flourish.

The MORNING POST of January 11th thus advocates the development of the country by means of a tariff which will keep up prices. But the agriculturist would be more secure and more comfortable, if the rents were kept sufficiently low. It would be well not only with himself but with his customers. Give the farmers and labourers plenty of room between rents and prices, to obtain interest on their capital and wages for their labour, and nothing can injure them. It is easy to keep rents low, it is easy to guard against a succession of high, unprofitable rents, if we face landlordism and exterminate it, if we take from Lord Lansdowne and his friends the right of selecting the people who are to cultivate the soil, and of dictating absolutely the terms on which it will be cultivated.

Farm Labourers and Land Values.

Farmers and their labourers, especially in the lonely districts of the county, are taking great interest in the election campaign. The attendances at the various meetings are, as a rule, large, and candidates are not having it all their own way with the hecklers and questioners. I was at a meeting the other evening when two young labourers asked some rather pertinent questions as to small holdings and the taxation of land values. In fact they apparently knew more about the Small Holdings Act than the candidate did himself. This shows that the advance of education, coupled with a cheap press, has done much to enlighten the toilers.

The writer of "Nottinghamshire Notes," in the MARK LANE EXPRESS of January 17th, thus describes the interest taken in the election there. In many parts of the country the educational fruits of the election are of greater importance than any other. This impartial testimony to the fact that "the toilers," the agricultural labourers, are actually educating candidates for Parliament on the land question is most significant.

Small Holdings and Land Values in Gloucester.

At a recent meeting of the Gloucester County Council, Mr. Lister, Chairman of the Small Holdings Committee, said that they had been fortunate enough to buy a quantity of land at Ebrington. The price paid was considerably higher than the land was sold for a few years ago. He did not know whether the Small Holdings Act had had anything to do with the matter, but it was undoubtedly the fact that anything like desirable land was now fetching an exceedingly good price.

We are afraid the Act still has the tendency to send up the price of land, and to make it more difficult for the small holders to secure farms on easy terms. From various reports it is evident that the landlords are withholding the land until they get the last shilling for it.

A New Form of an Old Fallacy.

"Taxing the food of the people is one of the burning questions of the coming election; the discussion of it relates usually to bread and meat, the food of adults. But any dietist will urge the importance of milk in those households where there are growing children. Milk must be produced from our own soil; the daily supply

cannot be imported. At the present juncture it does not appear that sufficient attention has been paid to the effect which increased burdens on land—and especially on land in urban districts which is largely taken up in dairy-farming—may have on the price of that most important food of the young, milk.

Mr. F. O. Bower, Professor of Botany in Glasgow University, writes thus in the SPECTATOR of January 15th. We should have thought that anyone in Mr. Bower's position would have considered the subject more carefully before making such a statement. We can hardly conceive by what process of reasoning men reach the conclusion that what they call a tax on land would lessen the production of its fruits. If it were conceivable, as so many people seem to think, that the burden of taxation should actually and literally fall on land, it would be reasonable to expect that such a burden would squeeze milk or something else out of the land, but since land cannot be taxed, but only land owners or land users, and since the present proposal is to tax the land owners who do nothing to produce milk, but only take the cream, and so relieve the land users who produce the milk, the milk supply is quite safe.

The Wicked Budget.

Mr. Gerald Balfour, speaking at Dunbar on January 12th, said that the Budget was not only bad politically and financially, but it stood in the way of a better system—Tariff Reform, which Unionists held would encourage home industries and diminish unemployment.

A certain lordly arrogance characterises the Tariff Reformers. Because they hold that Tariff Reform would encourage home industries, everything and everybody must get out of the way of Tariff Reform. These are the men who use armies and navies to clear their path abroad, and who use gamekeepers to clear moors, mountains, and rivers of people at home. They are the landlords who have dictated terms to all men, and who resent any check imposed on their ambitions. Times are changing once more.

The Idle Land Industry.

A building estate of ninety-two acres between Sudbury and Wembley, known as Vale Farm, and producing £191 per annum by way of an agricultural rent, was offered on January 10th, and £32,000 or nearly £350 per acre, was actually bid; but this, to the surprise of many, did not meet the views of the vendor, and the lot was withdrawn, with the intimation that an offer of between £40,000 and £50,000 might be considered.

This report is from the WESTMINSTER GAZETTE of January 14th. The price offered is about 170 years' purchase of the agricultural rent. The rateable value will be still less than the rent, and only half of the rates payable on other subjects is levied on this land. It is therefore easy for the vendor to withhold his 92 acres from the builders. This land is from ten to twelve miles from London, and it is not too much to say that this policy of managing it is typical of most of the estates within a similar distance. Surely the valuation proposals of the Budget should appeal to these hungry bidders who have been so unceremoniously turned off. The development of 92 acres of land for building purposes would employ some of the surplus labour and some of the capital that is said to be going abroad.

Mining Developments in Lancashire.

Important developments of coal mines in Lancashire were announced on January 6th. These developments are to involve an expenditure of about £1,000,000. It is stated that contracts for the sinking of new mines and the erection of extensive surface works have been placed by several leading colliery owners. Amongst others who are developing and improving their properties are the Earl of Ellesmere, the Clifton and Kearsley Coal Company, Astley and Tyldesley Coal Company, Pilkington Coal Company, Bryn Hall Colliery Company, and the Moss Hall Colliery Company.

These activities in the mining industry will contribute to the prosperity of other industries throughout the country, and should still further stimulate trade which has begun to show signs of improvement. It may be more than a coincidence that so many of those enterprises have been undertaken since the serious proposal was made to tax land on its value apart from the use to which it was put.

The Cost of Present Valuation.

At a meeting of the Leeds City Council on January 5th, Mr. Badley called attention to the fact that £6,721 had been paid for the transfer of land from the owner of Templenewsam to the people of Leeds. He estimated the total cost of the arbitration would be at least £60,000. "During the recent snowstorm," he said, "men were fighting each other in order to get a day's work at a mere pittance. Yet they paid a man £90 a day to tell them that land two miles away was nearer to the city than if it were a hundred miles away." The objectors to the Government valuation might satisfy the citizens of Leeds on this point. They say that a universal valuation scheme is extravagant if it costs two millions, but here is a petty valuation of 600 acres which costs £60,000. With the Government valuation, the people of Leeds might get all the land within a radius of five miles valued for half this sum.

A Single Taxer supports the Tories.

Mr. James Watts, who is one of the captains of industry in Lancashire, and the name of whose firm is coveted by every movement that puts forth a list of supporters announces to-day, in a letter over his own signature, that, he is giving his countenance to the Unionists because, being a follower of Henry George, he finds that the land taxes proposed by the Budget are not in line with Henry George's principles. Mr. Watts is cordially in favour of land valuation, and he sighs for "One reasonable tax on all land values," which he says, "would have been simple, just, and a beginning." But the Budget, he urges, having put a tax upon land, ought to have taken a like amount off labour, as apparently it fails to do. No one to whom I have spoken knows quite what Mr. Watts means; but while some other reason than that the Budget does not go far enough would have been more acceptable, the fact that Mr. James Watts is on the side of the Unionists in this election is an asset of incalculable value to that party. On the other side, the principal event of the day is that some 800 leaders of the cotton trade have issued the manifesto, published in THE TIMES this morning affirming their belief in Free Trade, as the best Fiscal system for the country, and endorsing the views which have recently been set forth by Mr. W. C. Macara.

This is from the Manchester correspondent of THE TIMES on January 14th. We are sorry that our old and esteemed friend, Mr. Watts, thought it his duty to oppose the Budget. When the Tories are fighting against the Budget for the sole reason that it introduces the principle of the Single Tax, it seems a doubtful policy to assist them because a larger measure of the principle is not embodied in the Budget. There cannot be a "reasonable tax on all land values" until there is a complete valuation, and as a matter of practical business the provision of a valuation is enough for any one bill. The fight over the taxes will come later.

Mixing Individualism and Socialism.

At a Unionist meeting at Leeds Mr. Joseph Watson, head of the firm of Joseph Watson and Sons (Limited), soap makers, appeared for the first time on a political platform and warmly supported Mr. Gordon, the Unionist candidate.

Mr. Watson said the present system was prejudicial to employment. He had up to a few months ago been a Free Trader, but he was now a Tariff Reformer. He pointed to countries to which soap could not be exported, and held that this could not be right. (Disturbance). Mr. Watson, replying to Mr. Winston Churchill, said that much of the money spent in building the Selby Oil Factory of the firm had been spent in Leeds. Could it be right that so much soap should come here free of duty? He had that day addressed 600 workpeople, and had offered to give 5 per cent. addition in wages, and eventually £500 to the Leeds Infirmary and £500 to the Unemployed if the cost of living were increased under Tariff Reform. (Cries of "Soft Soap").

The conflict of the Budget has called forth a number of offers on the part of lordly and wealthy Protectionists to play the part of gods if the people will play the part of devils. "Work evil," they say, "on a national scale, and we shall make good the evil on an individual scale. We are big individuals, millionaires and members of the House of Lords. If you interfere with the trade of forty-three million people; if you deprive them of the liberty of buying where they please and raise the cost of living, we shall give 6d. each to all the people on our estates, in our factories, and £500 to an infirmary and £500 to the unemployed"—who, by the way, are not to exist. We hope the people of this country at least are getting clearer ideas as to what societies and individuals can do and ought to do, and what they cannot do and ought not to do.

Far-reaching Socialism.

The Earl of Dundonald, speaking at Rotherham on Jan. 6th, strongly advocated Tariff Reform as a remedy for unemployment. But even with Tariff Reform there would be cycles of depression, and populous towns and counties should acquire agricultural estates in the Colonies, and vigorously develop them in times of commercial depression. Capital employed in that way would be remunerative, and a healthy life, with a prospect of a homestead of his own, would be the prize within the reach of every man, who would otherwise become a burden upon the country, perhaps to be kept by doles just above starving point, a perpetual menace to the level of wages of every employed man, throughout the country.

We should say that this proposition would seem novel even to a professed Socialist. Nationalisation of the land at home is bad enough in the eyes of the Lords, but to advocate the municipal ownership of land in distant Colonies is going very far. No suggestion seems too preposterous to the landlords which depopulates this country of its industrious occupants and makes it the playground of idle monopolists. Their solution of the land question is always the transportation of troublesome people to other lands.

The Hereditary Principle.

Mr. J. Campbell-Bannerman, a nephew of the late Liberal Leader, (Sir Henry Campbell-Bannerman), presiding on Jan. 5th at a meeting at Hunton in support of Captain Spender Clay, Unionist Candidate for the Tonbridge Division of Kent, spoke strongly against the Budget, stating that if it became law a comparatively small landowner like himself would probably have to get rid of 25 per cent. of his employees. He approved of Tariff Reform, and of the imposition of a 40s. duty on foreign hops. Mr. Campbell-Bannerman's remarks were loudly cheered by a crowded audience.

It is well known that the Liberal Party in the House of Lords suffers terribly between the unnatural basis on which it is composed and the natural law of reversion to type according to which its landlord members become Tories. The case of Mr. Campbell-Bannerman is a sad illustration of this.

Carlisle's Water and its Price.

In our issue for November, 1909, we quoted a statement made by Sir Benjamin Scott in the Carlisle Town Council with reference to the Geltsdale water scheme. Sir Benjamin Scott said that the Earl of Carlisle as owner of the land had demanded £33,000. Lord Carlisle has written to the Press stating that he offered to give the land in question for £10,000 and it was only after this offer had been refused and the case had gone to arbitration that the witnesses on his behalf had placed the value at £33,000. Valuers for the Carlisle Corporation estimated this value at £3,000. We had no intention of reflecting on Lord Carlisle, but we do maintain that this absurd practice of valuing land for public purposes by putting forward notoriously extravagant estimates should be ended.

Increase of Land Value in Manchester.

According to the MANCHESTER EVENING NEWS of December 18th, 1909, the site of the Eagle Insurance Building, at the corner of Cross Street and King Street, Manchester, was sold in 1881 at the rate of £290,400 per acre. In May, 1900, it was resold at double the price, or at the rate of £580,800 per acre.

The site of the Reference Library in King Street, Manchester, was bought by the Corporation in 1829 for the Old Town Hall at the rate of £24,583 per acre. Three years ago it was disposed of at the rate of £522,720 per acre.

In 1630 Humphrey Booth founded the Booth Charities upon the income from two plots of land in the open country near Manchester, then bringing in £19 a year. One plot at the corner of Piccadilly and Port Street now brings in about £4,500 a year; and the other plot, fronting Oxford Street and Great Bridgewater Street, now brings in about £8,500 a year, making a total of £13,000 a year. The present value is 684 times the value in 1630.

In 1792 a Manchester citizen named Clark died and left a bequest to the city in the form of land, which then produced £320 a year. In 1906 the income from Clark's land had risen to £3,318.

A Story of Poverty.

THE TIMES of January 10th told the following story: At Hackney Coroner's Court on January 8th, Dr. Wynne Westcott inquired into the death of Emily Longes, aged 59 a spinster, a machinist, who had shared a single room with her sister at a lodging house in Graham Road, N.E. The evidence showed that on December 26th she "broke down" through gradual starvation. The sister informed the coroner that she had been keeping up the home by selling "little things," a watch, a few trinkets, and furniture. She had also sold several canaries, and had one or two more to part with. Her sister once had provisions from the guardians, but afterwards she told the witness they had declined to help her again. She did not know why. The Coroner.—She suffered from want of food and necessaries? The witness.—During the last week of her illness she had grapes and beef tea and other things. The Coroner.—At the cost of your own ruin, by selling up your home? The witness.—Oh, I chanced that. The landlady of the house said the two sisters were "very respectable people," and the medical evidence showed that death was due to exhaustion through want of food. The witness understood that the dead woman had earned from 5s. to 8s. a week as a machinist, and out of this she maintained her sister for some time. The sister.—Not altogether. I would work hard one day and break down the next. The jury returned a verdict in accordance with the medical evidence.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

OUR STRENGTH AND WEAKNESS.

It is a civil conflict. In spite of attempted diversions this election, like the last, has had little to do with foreign questions; it has fallen back steadily round internal systems and internal relationships. It closely resembles the conflict between Charles Stuart and the Parliament. The first engagement has been more decisive than Edgehill if not so decisive as Marston Moor. The encroaching donimation of the Lords has been checked. They have followed Charles in their tactics; they have made enemies of the North, and particularly of Scotland, and they have been heavily beaten there. They have succeeded where Charles succeeded—in the Midland and Southern Counties under their personal influence. They have insolently rejected every measure which the Scottish people demanded, and they have had their candidates thrown out with increased majorities against them.

The Scottish Smallholders' Bill, the Scottish Land Values Bill, and the Budget have kept Scotland true to the Government. The Budget, the one measure dealing with land in England on the land values principle, has by the testimony of men in every party rallied the Liberal forces in England, and it will be generally conceded that the Liberal victory is entirely due to this measure. Unfortunately, the Government limited the taxes on land values to certain kinds of land. They exempted agricultural land. They were urged to do this by Liberal members who claimed to represent the opinion of agriculturists and the counties, and who took an active part in pressing amendments for exemption. Singularly enough the agricultural counties have shown no appreciation of this, as the districts in which the Tories have gained coincide almost exactly with the districts exempted.

We regretted those and other exemptions and opposed them, but if the elections did nothing more than teach the Government the folly and weakness of making exemptions to the working of this principle, they would serve a great purpose. The Government have failed just so far as they have failed to grasp and apply this principle.

Let us briefly survey the issue as it has been forming for the last seven years. Since the Protectionist campaign was started in 1903 the issue has been very simple. Is the country to abandon Free Trade, adopted in 1846, and go back to Protection, or is it to maintain Free Trade and go forward to Free Production? That issue has been raised on one side by the strong agitation for Tariff Reform, and on the other side by the agitation for the Taxation of Land Values and the valuation clauses of the Budget. We repeat that it is a simple issue, and that it is very far-reaching. We will be tedious and re-state it. Are the streams of trade flowing between this country and all parts of the world to be restricted and dried up in volume, or are the springs of production in this country which should feed the streams of trade to be opened? The Tariff Reformers, or Trade Destroyers, are clear enough on their side. Traders with foreign countries are to turn themselves into producers or manufacturers in this country—if they can. The sub-division of labour is to be checked and diminished. The Free Producers, on the other hand, have been less heard. The valuation clauses of the Budget still stand as a clear light to those who have looked into them. The Tariff Reformers have done so, and have honoured them so far as to say that their operation will postpone Tariff Reform for ever. We agree with them; and for this reason we think that Free Traders should get a clear understanding, and give a clear explanation, of this proposal which is, on the evidence of its opponents, calculated to safeguard Free Trade.

We would suggest to Liberal Ministers that the Land Clauses of the Budget contain something more than they realise or admit; that they contain something for which men not only in the manufacturing industries are waiting, but men in the agricultural industry. Ministers defend the Budget because it obtains money for social reform. It embraces a Development Bill for the benefit of agriculture, grants for Labour Exchanges and Insurance against unemployment. Well, we regard those provisions at the very best as ineffectual superfluities, and we shall give our reasons. Let us consider for a moment the Reform which gave us Free Trade. That is perhaps the greatest economic and social reform ever effected in our laws. Yet that reform obtained no money for social reform, but rather involved the loss of money to the Treasury. It was a reform which broke down barriers, gave a wider field and greater scope to capital and labour which were restrained by these barriers. The situation is the same to-day. Capital and labour are fettered. Production is the indispensable preliminary and source of trade, and production in this country is more hampered to-day than was trade in 1840. There is in this country an enormous, an incalculable mass or volume of palpitating energy in the shape of capital and labour pressing against the barriers to industrial progress, to production, but these are rigid and insurmountable. The march of Hannibal across the Alps, his melting of rocks by vinegar and fire, is nothing to the march of industry over

the impediments and under the burdens of our land and rating systems. Our brave, strong men in middle life can build roads and houses; they can plough fields and reap them, but there are some things they cannot do. They cannot pay a rent out of interest and wages, still less out of their capital; they cannot overcome the landlords' veto on the use of land. In the presence of these things they are paralysed and rendered helpless as children. It is pitiable and tragic, because they are strong men. It is an insult to offer these men charity, to offer their dependents charity. The only thing they need, the thing to which they have an unqualified right, is freedom to use their energies. To assist these men in any other way is putting out one's hand to hold the ark of the covenant for which action, we are told, a good but over-zealous man was once stricken dead.

The valuation clauses of the Budget, followed by taxation, provide for the industrial army nothing but a free opportunity to open up and colonise the country; they simply clear off the monopolies which are impregnably intrenched in its path to act as sharpshooters and underminers. In several of his speeches delivered during the elections, Mr. Asquith appealed to the verdict of the industrial centres. With one or two exceptions "they would find that the whole of the great centres of industry, whether in England or Scotland, had given an emphatic verdict in favour of Free Trade. Whatever might be the ultimate composition of the new Parliament, whatever the distribution of parties, and whatever the work in store for it, one thing might be confidently predicted even at this stage, that it was a Parliament which would not have received from the great industrial areas of the country any mandate of authority to interfere with our system of Free Trade." It is appropriate that the Prime Minister should associate himself with industry, and we hope that when the new Government is formed with its Budget majority, it will recognise that industry is a more comprehensive thing than trade, that there is not a trader who is not a user of land, that two out of every three traders are hit heavily and directly by the land system, and that the third trader is hit heavily and indirectly through the misfortune of the other two who are his customers. Indecision on the part of the leaders is the chief cause of defeats or indecisive actions in these struggles for freedom. The Budget, standing unexplained and limited so far as the principle of freeing industry or production is concerned, has won a clear victory against heavy odds, with that principle explained and set free to operate universally in the counties as in the towns, it will sweep reaction and monopoly away for ever. No Parliament since 1846 has received a mandate to interfere with Free Trade, but it will be a still more glorious achievement if there will be no Parliament after 1906 which will not do something substantial to thrust back and destroy the monopoly of land which as long as it exists must seek to crush and interfere with industry. J. O.

LOUIS F. POST ON THE ELECTIONS.

Mr. Louis F. Post, known to all Single Taxers as the Editor of THE PUBLIC, Chicago, and as the author of several of the best works on the Single Tax and its philosophy, has come to Britain to see the elections. He spoke for Mr. Brunner in Northwich Division, for Mr. Wedgwood in Newcastle-under-Lyme, for Baron de Forest in Southport, and for Mr. Dundas White in Dumbartonshire. He has kindly given his impressions of the elections in the following interview.

1.—WHAT IS YOUR OBJECT IN COMING TO BRITAIN AT THIS TIME?

I came for the purpose of observing the elections over here and the political campaign preceding. What I wanted to do especially was to make a comparison between your methods of campaigning and your elections and ours. But, in addition to that, I was especially interested in the issues that these elections seem to me to have raised. As an American with the English traditions of liberty strong within me, I had very pronounced sentiments in regard to the arbitrary power of your House of Lords in matters of legislation. As a disciple of Henry George for more than a quarter of a century, I was profoundly, and, I might say, primarily interested in the land question; that is to say, the taxation of land values, which the Lloyd-George Budget had raised. When I left the United States I had little knowledge of any of the other issues over here, and such knowledge as I had did not excite in me any great interest regarding them. But when I got here I found the Unionists were making precisely the same kind of campaign for Tariff protection that has bedevilled our politics for the past thirty years or more; and, inasmuch as I am an outright Free-trader, my interest was, of course, excited by this issue. Your licensing issue has had only a passing interest for me except in so far as it involves the land question. That passing interest was due to the fact that the liquor interests over here seem to have a good deal of the same disregard for political honesty that our corrupt and corrupting business interests have in the United States. In other words, I have perceived what looks to me like a tendency on the part of the liquor interest to swing the elections by other influences than argument. It is not as bad as in our country but is pretty much the same in character.

2.—HOW DOES THE MANNER IN WHICH CANDIDATES PRESENT THEIR CASE, AND THE MANNER IN WHICH AUDIENCES RECEIVE THEIR STATEMENTS, IMPRESS YOU?

In that respect I have been very much impressed, sometimes with unexpected similarities and sometimes with unexpected differences. The Balfour meeting at Bradford was wonderfully like our Republican meetings during the height of Mr. McKinley's campaign for the Presidency in the 'nineties. The Republicans at that time were at the height of their agitation for Protection and they resorted to all kinds of patriotic claptrap as well as to fallacious arguments and misrepresentations of facts. They brought out children to sing patriotic songs as if their own party had a monopoly of patriotism. Their songs were generally war songs, and the whole spirit of the meetings was one of warlike hostility to foreigners—especially to England. The Bradford meeting seemed like an excellent imitation, with Germany substituted for England as the foe.

At the Asquith meeting in the same hall in Bradford I was most favourably impressed with the straightforwardness of the speech and the total avoidance, both in the speech and in the behaviour of the audience, in the decorations and in the programme, with the simplicity of the affair and the absence of clap-trap. Among the meetings I have attended since I landed in England on the 5th January, have been many of what we should call minor meetings, although they were, in fact, large meetings ranging from one thousand to two thousand five hundred. One of these impressed me very strongly from the fact that the speaker delivered what might have been regarded as a college professor's address to his class—the straightforward, simple reasoned-out argument lasting an hour and half. The audience, numbering perhaps five or six hundred people, not only sat through this address but showed their intelligent appreciation of the logical points that were

made with a degree of enthusiasm that one would hardly expect from a campaign audience in our country to a purely argumentative address. My impression is that if the speaker had made a similar address to a similar audience with us he would have emptied the hall in about fifteen minutes. The speech would have been dull. I do not mean that the speech was dull in fact, for it was the very reverse. It was one of the most interesting speeches I have ever listened to. The point I am trying to make is that our audiences are not as a rule patient with an extended argumentative address, unrelieved by any of the usual devices of popular orators.

Not only have I observed that your audiences over here are thoughtful, are interested in reasoned-out exposition, and are quick to catch the climaxes of pure argument, but their intelligence is not of the stolid kind. I had expected to find English audiences stolid. I think it is the general impression in our country that they are so. One of our constant flips at the English is that they are slow to appreciate a joke; that the point comes to them by "slow freight," as we sometimes express it. This is not true according to my experience. The English audiences I find to be good humoured and quick and heartily responsive to whatever pleases them, whether it be funny or serious.

3.—IS THE LAND QUESTION AS PROMINENT AN ISSUE IN THE ELECTION AS YOU EXPECTED?

It is, and it is not. Before I had been twelve hours ashore I was at a meeting of perhaps five or six hundred people, packing the Town Hall of a village in Cheshire, and the air was alive with the song "The Land for the People," to the tune of our old familiar "Marching thro' Georgia." At this meeting the speeches were keyed up to that sentiment, and the audience was thoroughly enthusiastic about it. The same thing was true of the meetings which I attended in Wedgwood's constituency (Newcastle-under-Lyme.) I found the same thing in other constituences and at other meetings; as in Halifax for instance; and I have heard of it as prevailing among the common people all over England. In these respects, the prominence of the land question exceeded my expectations. But I found that the Protectionists had in a great degree diverted attention from the land question by injecting the Protection proposition. I say Protection, for that is what we call it although over here you call it Tariff Reform. Our Tariff Reform is not toward Protection but away from it. I feel very strongly that if the Liberals had met the Tariff Reform attack that was injected into your campaign by conceding that commercial Free Trade, while infinitely better than Protection for the working man and business man will not give to those classes what they earn but that the abolition of land monopoly will—if the Liberals had taken this course—it is my judgment that they might have secured better results at the elections than they have secured. It seems to me to have been a weakness on their part to allow themselves to be turned upon the defensive by the injection of the Tariff issue. They could have fought Protection much more effectively, I think, by fighting for the abolition of land monopoly as a better and indeed the only way of giving to the working classes what Protection proposes to offer. Do not understand me as criticising. I realise how difficult it has been—for I have experienced the difficulty myself—to avoid placing the emphasis on the negative when and where the air was full of Protection promises, but I believe that the serious afterthought will strengthen such feeling as there may be that the tactics of fighting against Protection and for the land in one breath would have brought better results. A defensive fight is always a weak one, and the Liberals had the strength that goes with an agressive fight until they yielded to the temptation to go upon the defensive which was thrown across their path by the Protectionists.

HENRY GEORGE, Jr.'s IMPRESSIONS.

Mr. George who has spoken for Liberal candidates in England and Scotland has also kindly made the following brief statement of his views on British and American politics:—

I came over here to write for a syndicate of American newspapers a series of signed articles on what appeared to me to be the most significant phases of the great struggle between privilege and the people. On our side of the water the public had not been fully aroused to the full significance of the Budget fight, and they regarded the rejection of the Budget more as a political struggle than a social one. The underlying economic questions did not appear to be very important; but as the election contests opened, more attention was given to the tariff question and the land question was seen to be of primary importance. I am confident that these extraordinary contests will have remarkable effects on the United States. Our people will have the same issues to face sooner or later. The tariff question is pushing its way to the front in American politics. The Democratic party is committed to a lower tariff and the Republican party is rent over the subject. What is known as the "insurgent" movement is arising among the farmers in the trans-Mississippi States, who demand with increasing vehemence the reduction of the tariff wall. So that the tariff and land monopoly questions will soon be in the forefront of the nation's politics.

The manner in which candidates present their case here is most interesting to one accustomed to American political methods. Your short campaign makes the issues very sharp and direct, and gives the speaking a freshness that a long campaign would deprive it of.

But to an American, the first peculiarity here with a Parliamentary election is that it is like a Presidential election by Congressional districts—as if a President was to be elected, not by a general vote, but by the majority of Congressional seats a party could capture. This draws attention to each Parliamentary division, so that there is personal interest in each candidate, and in his chances of winning. With us, except for the chief figures in Congress, a Congressional contestant is unknown outside his locality, or at any rate, outside his State.

The issues in our Congressional fights therefore may in many respects essentially differ with different localities even among the candidates of the same general party. It gives to our Congressional fights a separateness unknown in the United Kingdom. Speakers flock here into a division from without to strengthen a candidate's canvass. With us that is done much less, and indeed is often hurtful rather than helpful to a candidate, the incomer being regarded as an invader.

From this it will be seen that the circumstances of a national election here have marked differences from ours. The issues here are more clearly marked as between the two parties, and the candidates not only keep more nearly within party lines, but devote themselves more generally to certain issues. To all intents and purposes a constituency in Scotland fights over the same matter as a constituency in the South of England or in the hills of Wales, so that there is here a singular directness in the manner in which candidates present their arguments, and, on the whole a strength of, and matter-of-factness of style which I should ascribe largely to the brevity of the campaign, since that makes it necessary to get down to business at once without frills.

This, however, is not to say that there is not a great deal of finished and really artistic campaign speaking in the Parliamentary contests. I have not heard Mr. Churchill, whose speeches read so remarkably well; but I have listened to others, and among them, three times to Mr. Lloyd George. Certainly, Mr. George must be ranked as among the very first political speakers in the English tongue. He has the power and skill of a studied orator, combined with an easy almost conversational style, and a grace, a humour, and a poetical imagination that are the more captivating since they appear to be, and doubtless are, entirely natural with him. He has, moreover, in high degree, the first necessity for political speaking—sincerity; without which all his capabilities would go for nothing in the advocacy of a great democratic cause.

Mr. Balfour, on the contrary, on the one occasion on which I heard him speak—at Bradford—impressed me as a scholarly man who was struggling to make out a case that he did not believe in; and so was full of hesitations, poverty of illustrations, and physical discomforture.

The audiences here are, generally speaking, very fine. They follow close reasoning and yet instantly respond to points. And their quick appreciation of humour has a most exhilarating effect upon the speaker.

What has delighted me most in all these contests is the prominent part the land question has played. Candidates whom it might have been supposed had given little or no thought to the subject have on the hustings put it with great strength and cogency, and pointed it with the local illustrations that carry the argument home. It is this fact that must make the land question the real question in British politics. for years to come. Raised as a general issue in Parliament, it has been given local application by each candidate, some for, some against; and no matter what the other issues may become, this one touching the taxation of land values can never again be put aside or ignored.

A LEADER IN THE MOVEMENT.

Where did the Budget come from? This question has been asked and will be asked again. The Budget is the result of men's faith in, and work for, a great and simple idea, just like the fruit of gardens and fields. No one interested in such matters is surprised if a lily, whose roots are loosened or torn from the soil, withers or grows weak and distorted. No such person has any doubt as to how this weakness may be prevented or repaired. There are people who hold exactly similar views with regard to the connection of human beings with the soil. They see no matter for amazement in the imperfections which mark the bodies, minds and characters of men and women, whose connection with land is not according to their needs. They see no way of removing the imperfections except by allowing these men and women to strike their roots again into the element from which their life is drawn. Given this freedom they see nothing to prevent them from becoming strong and beautiful in every part of their nature.

Joseph Fels is one of the people who hold this faith. Nations of men have been wrenched from their hold on land by national systems of land tenure—if systems, which daily become more perfect instruments for separating men from land, can be called systems of "tenure." Whole nations decay and die under these systems, and as a great and universal alternative to all these, the taxation of land values, has been advanced. To the promotion of this alternative Joseph Fels has set himself with remarkable devotion and energy. "The taxation of land values," he said a few weeks ago at a meeting held in one of the Committee Rooms of the British House of Commons, "the taxation of land values in this world is the way to heaven in the next." These are the words of an enthusiast who sees in this reform the means of regenerating men in the highest moral and spiritual sense.

Joseph Fels was born in a country village called Halifax Court House, Virginia, on December 16th, 1854. When very young his father moved to Yanceyville in North Carolina, and from there he was sent to school in Richmond, Virginia, an old town, as American towns go. In 1867 the family removed to Baltimore, but here business reverses overtook the father and Joseph was obliged to leave school in 1870, and in the next year, at the age of seventeen, started as traveller for a firm of toilet soap manufacturers in Baltimore. In 1872 he changed his position and, along with his father, represented and travelled for a Philadelphia firm in Baltimore. In a year or two they both became partners, their services and connection being their capital. A little later, after paying off obligations incurred by the business, they purchased it and removed to Philadelphia. The firm became Fels & Co. with father and sons as partners. In 1894 a special process of soap-making was invented, and from that time the firm devoted itself solely to the manufacture of the well-known soap—Fels-Naptha, a business which has had a great success.

Having visited England for almost twenty years on business, Mr. Fels decided to open a selling branch in this country in 1901 Since that time Mrs. Fels and he have lived part of every year in England. Shortly after this he began to take an interest in social questions, and particularly in the land question. Fairhope Single Tax Colony which had been founded on Mobile Bay, Alabama, appealed to him. The land was held on Single Tax principles, and as far it was possible for a small community embraced in a larger community, not governed by these principles, it was hoped that it might furnish an object-lesson. Mr. Fels has generously supported the experiment. In 1905 he purchased some 1300 acres at Hollesley Bay, England, to form a labour colony for the unemployed. This experiment has since been taken over by the Government. He also purchased 600 acres at Maylands, Essex, a large part of which is under French gardening and intensive cultivation by small holders.

While these schemes were undertaken from a desire to see men, who had been broken in the pitiless industrial struggle, immediately restored to a natural independence, his mind is too active, and his vision and sympathies too wide to be confined in them. He is statesman and philosopher enough to see that national, and even world-wide institutions must be swept away before any class of people can avail themselves of the natural and indispensable opportunities of living.

In 1907 he became interested in the British movement for the taxation of land values. The work being done by the United Committee and by the different Leagues gained his approval, and from that time he has given his money liberally to enable them to extend their activities through the press, by meetings and demonstrations, by the publication of literature and by any other means which the political situation should demand. It is owing to this magnificent and generous support, more perhaps than to anything else, that the movement has made such great progress in Great Britain and in the world during the past year. The Budget was brought in on the wave of opinion made in its favour throughout the country; it was carried to the Lords on opinion made by such demonstrations as that in Hyde Park and it will be carried in spite of the Lords by opinion made in similar ways.

JOSEPH FELS.

By much the greater part of the means for carrying on this work was furnished by Mr. Fels. To the United Committee he has offered £10,000 a year, provided an equal amount is subscribed by others. At present he is spending about £20,000 in the movement throughout the world.

In whatever country Mr. Fels finds a movement for this reform he supports it; in America, in Australia, in New Zealand and on the Continent. He has wealth and his wealth gives him power in these days when a man, with well-directed effort, may overthrow not merely a dynasty, but a system on which twenty tyrannies rest. While these are not yet the days of democracy, they are the days when democracy is strenuously and successfully struggling to be born. Behind all the political movements and crises there has been the agitation for the clear and definite principle of justice in industrial relations; behind the politicians there has been a body of men who refer every question to justice, not to political or legal precedents and customs which are one thing to-day and another to-morrow. Joseph Fels is in this class. He is singular among wealthy men. It is common now for beneficiaries of privilege to endow universities, to pay privileged teachers to teach privileged students, who are then given a motive to maintain privilege. With his wealth, he gives truth feet to run through the open streets, into the markets and workshops, to escape from the schools and churches, where its feet are tied. He has no fear of justice; he does not believe that its universal and speedy establishment would injure a single interest that is worthy of protection, or hurt a single human feeling that deserves consideration or tender treatment. He knows that beautiful traits of human character are now repressed by social injustice, and that ugly and repulsive traits are developed. He strikes hard and fearlessly at this injustice.

Mr. Fels owes much of his success as a business man, and his

more singular success as a reformer, to certain simple qualities of mind and character. He keeps himself peculiarly open and receptive to suggestions and schemes for the advancement of any cause in which he is interested. He listens to all who approach him; he makes a wide search for movements which are seriously calculated to alter social conditions, and when he finds them, he supports them with intense energy and devotion. Inviting frank communications and suggestions he is himself exceedingly frank and straightforward. Besides being an American, he is a Jew, and the combination in his case has produced a man in whose being there are no exclusive barriers, and no mysterious recesses. His love of mankind, his wide, practical sympathy, his utter disregard for nationalities and other divisive marks, his perfect frankness, sometimes embarrass estimable people whose experience and outlook have been narrower, but his influence in this respect is always salutary. Mr. Fels is still very young as a reformer, but he has grown quickly. Encouraged by a wife whose sympathies, intelligence, and fearlessness are great and strong, he has given himself with his whole heart to the land reform movement throughout the world. Perhaps no man has done such effective and far-reaching work in such a short time. His arrival in the field of British politics could not have been more opportune. His liberal contributions to the movement for the taxation of land values, his close interest in the manner of spending the money, his energy in undertaking and carrying through tasks which are only possible to an independent and wealthy man, have advanced this movement to an incredible extent. Since Henry George proclaimed his idea to the world, its progress in public thought has been rapid and steady. If we may use the expression, that idea or truth has been happy in the men it has found to serve it in different countries and in different ways, and Joseph Fels is one of the greatest and one of the humblest of these servants.

J. O.

HERE AND THERE.

Northern Farmer (on his way to the poll, after conversation with candidate). "Well, that settles't. Danged if ah votes for a feller as talks about a hoss's *left front* leg."—From PUNCH.

* * *

Lord Hugh Cecil speaking at Salford on January 11th, said:—"If the people showed that they would have the Budget the Lords would agree. If carried, the Budget would have been unpopular. There would have been an inquisition into—(a voice—"Land.")

* * *

The YORKSHIRE DAILY OBSERVER of January 4th says that the Budget is immensely popular, and nothing has contributed to make it so, more than the taxes on land values. On this question the electors are singularly well informed—the result of steady, long-continued propaganda work.

This is a tribute to the work of our Yorkshire friends.

* * *

The rateable value of watering places is much higher than the rateable value of manufacturing towns of the same size. The annual report of the Preston Borough treasurer contains some interesting figures. Brighton, with a population of 130,000 is assessed at £894,000. Blackburn, with 136,000 people, is assessed at £545,000. Eastbourne, with just under 50,000 people, has a rateable value of £427,000. Carlisle, with the same population is assessed at £226,000.

* * *

Mr. H. H. Martin, attempted to obtain a hearing but there was great uproar. In reply to cries of "Take down that banner," Mr. Kensit said "I will not." (Voices: "We want that banner down," and more uproar.) The chorus of the "Land Song" was sung, and after a great deal of noise, Mr. Kensit said, "I declare this meeting closed." It was thus that the "Land Song" made its appearance at a Protestant meeting organised in opposition to Mr. Masterman.

* * *

There was a large body of Liberals at the back of the hall, and they started singing election choruses in opposition to patriotic songs started by some women in the gallery. There was a great amount of disorder. Each faction tried to drown the singing of the other, "Rule Britannia" and the "Land Song" being sung at the same time. Sir W. Johnson presided.

From the TIMES report of a Tory meeting in Hackney Town Hall.

* * *

Speaking at Tywardreath, Cornwall on December 24th, Mr. Quiller Couch, the novelist, said:—

And now the last bogey. The great mind of Sir Reginald Pole Carew, the Unionist candidate, had been searching for a definition of Socialism. It reminded him of nothing so much as the story of the blind man in a dark room searching for a black hat that wasn't there.

* * *

Though not a great patron of art or letters, he (King Leopold) paid both some attention; and, besides building numerous palaces for himself, he did much to secure parks, museums, street improvements, etc., for the Belgian cities. In this, however, he acted largely as a great landowner, often giving sites with an apparent liberality, which was repaid by the appreciation in value of the estates which he retained.—GLASGOW HERALD.

* * *

The States of Jersey (Channel Islands) on January 11th, adopted Bills imposing an additional tax of 4d. a lb. on leaf tobacco without stalk, 6d. a lb. on cigars, and 10d. a lb. on cigarettes; and an additional tax of 4½d. per half-gallon on wines, with 6d. additional on the half-gallon on bottled wines, 3s. 6d. on the half-gallon on spirits of 50deg. strength and above, and 1s. 9d. on the half-gallon of spirits below 40 deg. It is estimated this will provide £9,000. As the deficit is £12,000, the extra amount will be met by fresh taxation.

* * *

Mr. Balfour, speaking at Hanley on January 4th, said:—"The idea that any man of education and character outside this country should have the audacity to say that Great Britain is not to settle its own taxation according to its own ideas makes my blood boil."

Did Mr. Balfour's blood boil when Lord Lansdowne claimed this privilege for the Lords?

* * *

Clumber Park, Worksop, residence of the Duke of Newcastle, consisting of a palatial house and grounds, courtyard, stable, offices, outbuildings, workshops, two belts of plantations, pleasure grounds and gas works, covering in all about 120 acres of land, is rated at £426. The flour mills of Messrs. Smith Brothers, at Worksop, covering between two and three acres, are rated at £500 net.

* * *

In a house in Central Finsbury, planted in a small window-box filled with earth, is a small notice-board bearing the words

"PRIVATE LAND"

Beneath this hangs a second notice, reading,

"What! Tax MY Land!"

This Finsbury "estate" is apparently quite willing to bear its proper share of taxation, for in the window above it is the notice, "Vote for the Budget."

* * *

On the eve of an election it should be remembered that we want to employ as much labour on the land as possible.

The MORNING POST makes this memorandum for us, but we are a little puzzled to know why this admirable aim should have special attention on the eve of an election. Would it not be good business to keep it in view at all times? If any occasion is more opportune than another, we should now think it is the eve of a Budget which might carry a substantial tax on land values.

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This is a tale from Scotland and not Yankeeland.

Colonel Shanks, in moving a vote of thanks to Lord Midleton, who was the principal speaker in the Town Hall on December 30th, said that he could not understand the people of Johnstone. They would not even attempt to try Tariff Reform. After speaking of tariffs as high as 75 per cent. imposed on machinery sent by his firm to Russia, he said that work had to be undertaken without profit for the purpose of keeping orders in this country. (Laughter.) It was a fact that "orders have to be taken to keep you employed in Johnstone at not a cent. of profit."

The sales of Crown lands at Trinidad during 1907–8 are reported upon as being highly satisfactory, especially upon comparison with the figures of the previous year. The increased demand for land is explained by the high prices received for the previous year's cacao crop, and the improvement of means for travelling and transport as the result of opening up new roads in the island. Altogether 1,157 grants of Crown lands were made comprising 9,494¼ acres, for which £24,768 18s. 3½d. were received. Of this area, 475 grants, comprising 3,186¼ acres, were made to East Indian immigrants. In 1906–7 the total area granted was 8,004¼ acres.

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A Reuter message from Corunna, dated January 5th, states that a delegation of the Republican Club has called upon the British Consul to submit for his approval a telegram to Mr. Lloyd George, in which the members of the Republican, Social-Democratic, Radical, and Extreme Left Parties send their cordial greetings to the Chancellor of the Exchequer, "the creator of the Budget of social welfare, a Budget which marks the true course by which the redemption of the human race is to be attained," and hail him as the benefactor of the universe. The telegram bears a large number of signatures.

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At a fully attended meeting of the Committee of the British Constitution Association held on January 21st at the offices, 23, Charing Cross, Mr. Mark H. Judge in the chair, Sir William Chance proposed the election of Mr. Harold Cox as president of the association. This was seconded by Sir Arthur Clay and carried unanimously.

Mr. Cox is making steady progress towards Tariff Reform.

* * *

After the declaration of the poll, on January 21st, at Louth, where Mr. Timothy Davies, recently Liberal M.P. for Fulham, was defeated by the Unionist candidate, Mr. H. L. Brackenbury, after Sir Robert Perks had held the seat as a Liberal since 1892, a number of Liberals, exasperated at Sir Robert Perks's action in condemning the Government, took his photograph off the walls of the Louth Liberal Club and destroyed it.

* * *

Mr. Harry Hope, the Tory candidate for Buteshire, January 20th:—As to urban land, the Unionists recognised that it should pay its share of local rates according to its value. (Hear, hear, applause, and a Voice—"That's Liberal," and laughter.) Proceeding, Mr. Hope said that the Unionists believe, contrary to the Budget proposals, that the tax on the land value should go entirely to the community to whose enterprise the increased value was due. (Applause).

* * *

Mr. Gavin W. Ralston, Tory candidate for West Fife, January 20th:—It would be a good thing for the country if Mr. Carnegie had presented fewer "kists of whistles to kirks"* all over the country. (A voice—"You are an awfu' man.") He would suggest to Mr. Carnegie that a better channel for his wealth would be to endow cottage hospitals. (Applause). (A voice—"Gie it back to his workers.")

* For the benefit of civilised readers we translate this barbarous Scotch as a "chest of whistles" denoting an organ.

* * *

AN EARL'S WARM RECEPTION.

The contempt felt for the Peers by all thinking men was well shown at Upperby yesterday, when the Earl of Aldwych attempted to speak on behalf of the Food Tax and Revolutionary Candidate. The result was entertaining to a degree.

"Ladies and Gentlemen—(*Hooray*)—I have come here to-night—(*'Oo stole the common from the people?*)—That was a long time ago, I'm not going to speak about that now—(*Well, we're going to*)—A man is not responsible for what his ancestors may have done—(*If it wasn't for your ancestors you wouldn't be a hearl*)—That's nothing to do with it—(*Yes, it 'as; don't be so ungrateful*)—Are you going to listen to me? I've got my back to the wall (*Walbottle, 'e means*)—Damn it, will you—(*Naughty!*)—Ladies and Gentlemen—(*That's right, Hughie, don't you mind the horrid men. You begin all over again, dearie*)—I only ask for fair play—(*Did you give the Budget fair play?*)—Yes, we did—(*Oh, Percival, 'ow can you? and on your birthday too!*)—Look here, do you think I *want* to talk to you?—(*Do you think we want to listen to you?*)—Evidently you don't—(*Ow bright little Stanley's getting*)—Very well, then, you needn't—(*That's right, ducky, you get along to bed. Perkins will bring your tea up in the morning*)—But I'm just going to say one thing; if your beastly Radical gets in and the Germans come, don't ask *me* to defend you—(*Ow, mercy, mercy!*)"—From PUNCH.

PEERS ON THE PLATFORM.

LORD CLINTON AT CORSHAM.

Speaking on December 30th, Lord Clinton said:—

The right cry was the Peers for the people (cheers and dissent.) They called this a poor man's Budget. He asked how it could be so when it imposed increased taxes upon them, and the following dialogue ensued between the speaker and members of the audience:—

We pay for our Dreadnoughts; you pay for yours.

Lord Clinton: You cannot hit capital without hitting the people.

What are you complaining about then?

Lord Clinton: If you tax the capitalist unduly it will result in increased unemployment.

Then must you never tax him?

Lord Clinton: You must tax him as little as possible.

Do you want to put it all on labour?

Lord Clinton: No; I should not put it on capital or labour; I should put it on the foreigner (cheers and interruptions.)

When Germany wanted to raise twenty-five millions, why did not they try to put it on the foreigner?

Lord Clinton: I regret to say Germany has been exceedingly successful in making us and many other people pay for their Dreadnoughts.

DUKE OF NORFOLK AT WOKING.

The Duke of Norfolk had a stormy reception at Woking on January 6th. For a long time he was refused a hearing, and there were cheers and counter cheers when the names of Mr. Lloyd George and Mr. Newbolt, the Liberal Candidate for the Chertsey Division were mentioned.

The Duke said it was no use discussing home politics unless their homes were safe. (Uproar). Undoubtedly there were a great number of our countrymen who would not look stern facts in the face. (A Voice: "And will not pay their taxes.") If they had no intelligence to see the signs of the times and understood the danger was really existing and daily creeping nearer, then he could only say "God help us all, for the danger is very real indeed." Those who would not see the danger were living in a fool's paradise. (A voice: "What a bad dream you have had," and laughter.)

The Duke finished his speech amid uproar, and afterwards at an overflow meeting, said he would bet half a crown that with argument on one side and abuses on the other they would decide as intelligent Englishmen what course to take

LORD ASHBOURNE AT TOTTENHAM.

Lord Ashbourne at Tottenham on January 6th said he was not going to attack Free Trade or its author. (Laughter.) It was a great and noble conception, and if other great nations had adopted it he would not have said a solitary syllable to weaken any man's faith in it. But in this respect we had the privilege of feeling like Christian martyrs. ("Oh, oh") How could we get the money we wanted except by accepting Tariff Reform?

A Voice: Tax the land!

Lord Ashbourne: Ah, that is another point. (Hear, hear.) Germany——

"Is starving." (Loud cheers.)

Lord Ashbourne: I am an Irishman——

"Have you kissed the Blarney Stone?" (Loud laughter.)

He did not say that Tariff Reform would sweep unemployment away—("No, but others do")—but he did say there was not a bit of work in the Budget from the beginning to the end of it. ("Oh, oh" and "What about the Development Grant?" "Three cheers for Lloyd George." The call was lustily responded to.)

LORD WILLOUGHBY DE BROKE.

Lord Willoughby de Broke was subjected to much interruption at Wellington, on January 6th. Hearty cheers were given for Mr. Lloyd George, and the Liberal candidate when he rose to speak.

"Have you ever seen a peer before?" said Lord d Broke. "You see, he is just like other people, and you can hardlye tell the difference. (Laughter.) I am one of those peers who have referred the Budget to the judgment of the people. (A Voice: "You and the Duke of Sutherland ought to be turned.)"

I was told before I came here that we were going to have some fun. If you vote for the Budget at the General Election

you will have the Budget. (A Voice: "And you can keep your pheasants.")

"You just dry up for a moment." retorted Lord Willoughby, "I'm going to make this speech, and not you. (Cheers.) I was just going to tell you why the Lords referred the Budget to the people. (A Voice: "Because the peers did not like it.") (Laughter.) Very well, vote for it. (A Voice: "And we will.")

At this stage Captain Wood intervened and said that if any of those present wanted to chaff Lord De Broke, he would chaff with him. (Laughter.)

Lord de Broke: The Finance Bill contains the germ of Socialism. (A Voice: "That's all rot.") Now, don't you be funny, old man. (Cries of "Down with the Lords.") But we shall have to hear what the people of the country say first. You can shout yourselves hoarse about the Lords, but you have to get them down first.

I think you are getting nervous about the Lords. (A voice: "Not so nervous as you are about the Navy scare," and cries of "Throw the Lords out.") We want a strong Navy. (A Voice: "Why do you object to pay for it"?) You are not going to put me off. I have hunted hounds myself, and I always stick to the line. ("Nonsense," and cheers for Mr. Lloyd George.)

"What are the remedies for unemployment?" continued the peer. (A Voice: "Unlock the land") How will unlocking the land bring about employment? (A Voice: "Ask the Duke of Sutherland!" and "What about fox hunting?") Eh? Oh, you dry up. (Laughter.) Fox hunting is the staple industry in the country where I come from. (A Voice: "Let him have it.") I'm going to let him have it. Now, you shut up! (Laughter.)

Loud cheers were again given for Mr. Lloyd George. Lord Broke said he had now finished, and thanked the audience for the patient hearing they had given him. (Laughter.)

LORD ASHBOURNE AT LAMBETH.

There was much noisy opposition at a Unionist meeting addressed by Lord Ashbourne at North Lambeth, on January 7th. Throughout the proceedings there was a running fire of interruptions, varied by the occasional singing of "The Land Song."

Lord Ashbourne proceeded to emphasize the importance of Tariff Reform and the Budget. The House of Lords, he said, found the Budget a very queer production and could not take the responsibility of passing it. Mr. Asquith had said that if the House of Lords rejected the Budget the result would be chaos, but that was all nonsense. The Government were now in a fit of despair. ("No," and "Rotten.") The audience having sung portions of "The Land Song" and "The Galloping Major" the chairman reminded them of the Act dealing with the disturbances at public meetings and threatened to take extreme measures unless order was kept.

DUKE OF NORFOLK AT LITTLEHAMPTON.

The Duke of Norfolk, speaking at Littlehampton on January 7th, asked the meeting what Government they were going to have to rule the country. (A Voice: "The one we have now.") The present Government had made it perfectly clear that they were not going to bring in Tariff Reform. (Opposition cheers.) The Constitution was threatened by violence and change. Speaking as a member of the House of Lords—(Booing)—he realised that the Constitution admitted of reform, and the House of Lords must be prepared to face the fact.

There was another question which came to his mind—(A Voice: "Land Tax.") There were grave doubts as to the safety of our nation under the present Government. (A Voice: "Can you prove it?") Well, it was a difficult thing to prove.

A Voice: Who is to pay for the ships?

Another Voice: The dukes. Let them pay their share.

LORD DUNRAVEN AT WALWORTH.

Lord Dunraven addressed a meeting in support of Mr. R. E. Belilios, the Unionist candidate, at Walworth Baths, on January 7th.

Lord Dunraven, who was received with mingled cheers and groans, said that he was of opinion that it was impossible to carry on the trade of this country under a one-sided system of Free Trade, and he became more convinced of that when he was chairman of the Sweating Committee of the House of Lords.

There were continual interruptions, whistling, catcalls, and stamping of feet, and only those in the front rows could hear his lordship.

From whistling the tune of the "Land Song" a large section of the audience broke into singing the chorus of that song, and it was repeated two or three times.

Lord Dunraven, when comparative quiet was obtained, said that the Labour representatives who went over to the United States with the Mosely Commission all reported that living was not dearer in the United States, that rents were a little higher, that wages were infinitely higher—in some trades as much as 50 to 100 per cent. (Cheers.)

The disorder increasing, Lord Dunraven said he did not think there was much use in going on, and he thereupon resumed his seat.

Mr. Belilios also met with much interruption, and loud cheers were given by the opposing sections of the audience for Mr. Lloyd George. After a while he gave up the attempt to speak, and the meeting came to a abrupt termination.

LORD ASHBOURNE AT WALWORTH.

Lord Ashbourne, who was Lord Chancellor of Ireland, had a warm reception in Walworth, when he addressed a meeting in the Browning Hall.

Urging that Free Trade is an unwise policy nowadays Lord Ashbourne said, "I don't set up to be a fool. (Laughter.) It may seem curious, but I don't." The Radicals laughed, and urged him to "go on." So he turned to the Budget, and when he mentioned it the Radicals burst into three hearty cheers for Mr. Lloyd George, and three more for Mr. Asquith. "If the House of Lords," he continued, "were all lazy and worthless——"

The voice: Most of them are!

Lord Ashbourne: No, they're not. They're very level-headed and capable men. They had their duty to consider.

The voice: And their pockets, too!

Dismissing the Budget very briefly Lord Ashbourne as a Tory Irishman grew fierce over the Home Rule bogey. When he began a eulogy of the Irish Unionists he was interrupted by the insistent voice, "Tell us about the Land Taxes!"

"Oh, hang the Land Taxes!" replied a Tory "voice" in the hall. Even Lord Ashbourne laughed.

POLITICAL SPEECHES AND WRITINGS.

MR. LLOYD GEORGE ON UNEMPLOYMENT.

Speaking at the Queen's Hall, London, on December 31st, Mr. Lloyd George said:—

Our only hope of effecting a permanent improvement in the problem of the unemployed is in a complete overhauling of our land system. (Cheers.)

Now we come to business. (Cheers.) We make less of our land than any other country in Europe. Why? It is the land system. It discourages expenditure of capital. It does not give security to capital.

The first essential condition in fully developing the resources of this country is to give absolute security to the man who spends money upon developing it. (Cheers.) We are spending money on scientific education in agriculture. In the Development Bill as I pointed out to you, I have set aside a good many hundred thousand more for the purpose. It is essential. But what is the good of teaching them scientific agriculture? It all meant money. It means spending more money, and you will not get them to spend money, until they have absolute security that they will get back every penny of that money with all the profits that it makes. (Cheers.)

The farmer is not to blame. The labourer is not to blame. They are all working hard. They are facing great anxieties. They are doing their best within the limitations imposed upon them.

What is to blame is our land system. (Hear, hear.) Our idea as to land is fundamentally wrong, and I will tell why. The idea which is fostered by a certain section of people is that the land of this country was created for the benefit, for the enjoyment—(A voice: "Of dukes," and laughter)—for the amusement, for the amenity of a small class of superior persons. (Laughter.)

The land of this country was given for the rearing of a strong, healthy, happy race of men, women, and children upon it. (Cheers.)

How does that affect the problem of unemployment? I will tell you. The difference between the man who spends money with a sense of security and the man who does not, from fear that he won't get the full fruit of it, is this: One man employs twice as many men as the other does. (Hear, hear.)

Why is there all this overcrowding in towns? Why is it that you get two men running after one job? It is because you have got a flood of people who have been flowing steadily from the villages and the rural districts into the towns to find work that they ought to have found at home.

I will give you one of my experiences. In the last few days I visited my old home. (Cheers.) I went round the old village and over the old fields, and what struck me was the number of old cottages I remembered which were in ruins—cottages which used to be full of bright children playing about, many of them my old schoolmates, people not rich, not prospersous, but living in a healthy abundance. Nobody starved there. They had plenty of good, healthy food. They reared strong, healthy children there, and I remember them inhabited by men, women, and children of that type. What are those cottages now? Mere heaps of stones, with the brambles and nettles covering them.

I made inquiries, and I asked a man who, I knew, had been writing up a history of that little village—I said: "How many are there of these little cottages in the whole parish?"—there are only about 200 or 300 of them altogether—and he replied: "Curiously enough I have been investigating this myself, and and I find that within living memory seventy-two cottages have disappeared."

What has happened to the people? The people have gone—some perhaps to America—most of them to Liverpool, to London, to Birmingham. They and their descendants are helping to glut the labour market in the conflict for work. It would have been far better for them, far better for their children, if they were working on the old fields at home.

But I will tell you another fact which I discovered, and it is by no means an irrevelant one. I find that whilst the cottages had gone out, the population had gone down—the cottars had gone away. But game preservation in that parish had more than quadrupled. (Cries of "Shame.")

They said it was the poverty of the district sent them away—it was the foreign competition sent them away. (Laughter.) I saw no Germans there. (Renewed laughter.) I don't think I saw any German goods there, anyway. Foreign competition drove them away? Not at all; not at all. It was not the poverty of the district. It is the richest as it is without doubt the most beautiful land in the world. (Cheers.)

Well, now, what was it? You must remember this, and I am not putting it as a point of prejudice, but as a point which is of growing importance,—four or five times the amount of game preservation which I remember in my young days there.

Now, a gamekeeper would rather not have too many cottagers spread about the estate. Some of them occasionally go out at at nights. (Laughter.) That is, an occasional partridge, or hare, or pheasant may find its way into the cottars' soup. So game preservation never encourages the developing of these small holdings. But it is not simply that. Landlords say: "We cannot afford to build cottages. It does not pay. We only get one or two per cent on them."

That, I think, is a very short-sighted policy. The landlord gets more; he gets more rent, and there is more labour, and especially contented labour on the property. Half the money spent in game preservation in that village during that period would not have merely built those seventy-two cottages, more commodious, and more airy, but it would have built double the number.

I say this: the land of England was not made for the partridges, but for the peasants of England. (Prolonged cheers.) Every other country in the world is paying attention to this. They are encouraging these little cottars. They are doing their best for them, and we have got to do the same thing, otherwise the proportion of unemployment will grow, not from foreign tariffs, but from the home landlords. (Cheers.)

One other consideration of the land question which I want to put to you. The building trade, I am told, is very depressed. So it is in every other part of the world. But one reason why it is more depressed here than it ought to be. You go to any village in the country and ask: How is it you do not build here, there are very eligible sites? Do they say it is because of the Germans? (Loud laughter.) No. It is the home-grown product, and they will tell you who he is. They will say, "Look over to that mansion there. You cannot get land here. If you do get land, it is always in the spot where you don't want it, and when you get that you never get enough of it, and when you get that which is not enough, you pay ten times as much for it as it is worth." That stops building. (Hear, hear.) You see towns crammed and crushed in. They are not allowed to spread out at all. There is something unseen, an influence sinister, which seems crushing them in with a bear's hug. Now you have got to clip their claws. (Loud cheers.)

It is not merely the towns. Go to little villages. (Hear, hear.) Occasionally you get men there who have saved a little money and would like to build. They cannot build. Why? It is with the greatest difficulty in the world that they get a plot of ground, and if they do they will only just get enough, without any gardens around it, and look at the price they pay. You find that the land is probably worth about £1 an acre. I think it is fair that if you cut a piece out of a farm, you pay more than £1 an acre for it. You must pay for the disfigurement—(laughter)—at 100 per cent. Double it—that is £2 an acre.

What will you find? You will find the little plot of ground in the village where land is or rather ought to be cheap, charged at twenty, thirty, forty, or even fifty times its value. That kills building. (Hear, hear.) Take another case, of which I have had some experience as a solicitor. (Laughter.) Not a bad thing for you to get a lawyer on your side. (Renewed laughter.) He knows so many of the tricks of the other side.

Acting for tradesmen and business men, you go to any town and you say to the tradesmen, "You seem to be doing very well here, but you seem to have very little room. Why do you not open out?" "Open out," he says, "where am I going to open out? I cannot build in the clouds, and if I did I should be charged ground rent." (Loud laughter.) Because, by the laws of England, you can charge a ground rent if you build right up to Mars. He is the owner up to the heavens.(Laughter.)

The tradesman cannot get land for the purpose of extension, and he cannot alter any of the premises on his land without consent. If he wants to put in a new window he must get the consent of the landlord. The landlord graciously gives his consent for a consideration. If the tradesman wants a few square yards at the back, the landlord knows perfectly well it is the only place he can build on. He cannot cart his business away on a costermonger's barrow and plant it in the next street. The landlord knows it and takes advantage of it.

What is the result? The tradesman leaves matters to the last moment. He does not build unless he is forced to, and when he does a good share of the money he would have put into the the building goes towards paying the landlord, who does not utilise it for employment.

Most men have a certain amount they can spend on building and no more. A man may have £1,000 to spend on a house or shop, but if he has to pay three, four. or five hundred pounds for the land he has less for the building, and if he has less for the building less material is required, there is less employment for the workman, and everybody suffers for this greedy ground landlord. (Loud cheers.)

They are all talking about capital going abroad. But look at it! Tens and scores of millions going every year! Capital must go somewhere. Capital must have elbow room, and if it does not get room here, it must go somewhere where it can get it. If they do not allow British money to be spent on British land and British soil, the capitalist must get a return for his money, and so he invests it in the Argentine or somewhere else.

You make British soil as profitable to the British capitalist as the soil of the Argentine, and British capital will not run away.

Experience proves that the capitalist prefers the home investment. That is something he sees with his own eyes. If you are in for a gamble you prefer something you cannot see, because you depend upon faith. (Laughter.) A man naturally prefers something he knows and sees, and the land is something he can see. There is no land under the sun that repays capital more than the land of England. It is the richest under the sun. That is why the Saxons took it away from us—(cheers and laughter)—and left us the hills. I would not exchange.

What would happen if you had a rational land system? The people would flock to the land exactly as they have been flocking to seek a job anywhere in the great commercial and industrial centres. The people prefer the land in every country. A man will take less for labouring on the soil, and he is right. He gets something from the land that no gold can ever pay him for. He draws a strength, a hope, a security from that which he cannot get anywhere else. Send him back to the land. That is where you want the men now who are seeking their work, as it were, in charity. That is the policy which will settle unemployment.

I want the workman of this country to build their hopes not on the mists and myths of Protection—(cheers)—but on the solid foundation of the land of Britain.

What are these Protectionist visions and dreams?—(A voice:

"Humbug")—and the great things that would come through taxing food?

I was passing the other day, on my way to one of my boroughs, when I saw one of the most beautiful skies. The whole firmament of heaven was just paved with a fine white wool, and if you looked towards the west there was a solid bank of gold of the richest hue; and you might have imagined that at the first shower the whole country would have been covered with enough wool to clothe the inhabitants for the rest of their time and enough gold to keep us above want for the rest of our days.

All that would have happened if it had fallen would have been that we all would have got a good drenching. (Laughter.) That is nothing but vapour. That is the Protectionist heaven. (Cheers.) Aye, it's the Protectionist heaven paved with food and raiment, and riches golden in hue. But it is nothing but vapour, which if it once comes down on this land will drench it in hunger.

We have tried it before. What did it bring? It brought famine to hundreds and thousands of our people. It is bringing black bread to Germany. Why should we try it here? Let us rather get back to the free, unfettered, unshackled, cultivation, of the land of England.

The land makes no promises to the tiller that it does not fulfil; it excites no hopes in the springtime that it does not realise at harvest. The land is the bountiful mother that gives to the children of men sustenance, security, and rest. (Loud cheers.)

In replying to a vote of thanks Mr. Lloyd George said:—I will simply acknowledge the vote of thanks which you have kindly accorded to me, and make a final appeal to you to go home and spread the light. (Cheers.)

THE PRIME MINISTER AT BRIGHTON.

Addressing a Liberal Demonstration in the Dome at Brighton, on January 4th, Mr. Asquith said:—

"I should like to say, although the ground is very familiar, one or two words first of all in regard to the so-called — for it is an inaccurate designation—land taxes. I should have thought that by this time of day their scope, their purpose, their incidence was fairly well understood, but when I take up my paper this morning one of the first things that strikes my eye is a speech partly devoted to this very topic by a gentleman who has been Chancellor of the Exchequer, Mr. Austen Chamberlain —(cries of "Oh" and hisses)—and who I am bound to say in all fairness was not only one of the most assiduous but in my opinion one of the most effective critics of the Budget in the House of Commons. And yet Mr. Austen Chamberlain is at this moment, if I may judge by what he said to the people of Hereford, in a state of Cimmerian darkness on the subject of these taxes. He told them his great objection to this as to the other parts of the Budget was that it was not fair as between man and man. Why, he asked, should a man who has put money into land have a special tax levied on his property? How many land owners, he asks, are there over a million? Why did he not remember the million other men who were hit at the same time. Then he comes to the key of the whole situation—the governing motive. He imagines our policy and conduct, that which inspired and animated the Budget from top to bottom, is our desire to strike at our political foes. If a man is your opponent lump your taxes upon him. That is the representation which Mr. Austen Chamberlain thinks fit to make of these taxes. What is the truth about them? Let me tell you in the plainest possible terms. He tells you that we have taken the landowners of the country, whom he estimates at a million in number, and imposed upon them out of sheer political spite—he will not acknowledge any worthier motive—a tax in respect of the property they own for the sake of discriminating unjustly and unequally between them and other owners of other kinds of property. If that were true—it does not seem a very happy experiment from an electoral point of view that you should single out a class a million in number, the great majority of whom I suppose are to be found on the electoral register, for special unequal treatment—a more fatuous, a more insensate exhibition of purblind vindictiveness has never been heard of in political history. What is the truth about these million owners and their land? In the first place what Mr. Austen Chamberlain did not think fit to inform his audience, agricultural land, that is to say the great bulk in area of the land of this country, is not subject to the taxes at all. (Cheers.) But that is not all. Not only is agricultural land—by which, of course, I mean as I have explained often before—land which is properly agricultural, devoted to agricultural purposes, not only is agricultural land exempted from the scope of these taxes, but the Budget of the present year confers upon the owners of that class of land privileges and benefits which they have never enjoyed for sixty years past. (Cheers.)

By a large, a very substantial increase, an increase of one-eighth in the case of land, one-sixth in the case of houses, and a quarter in all cases of the deductions under Schedule A of the Income-tax, it has enormously diminished the weight of the burdens of that tax upon the owner of rural land. (Hear, hear.) Not only so, but by the provisions of the obligations of the new duties on the motor spirits, on motor-cars, and the development grant which was the supplement, and the necessary supplement, to the provisions of the Budget itself, agricultural land, the development, the exploitation, and improvement of the agricultural resources of this country would have received an enormous impetus and stimulus. (Cheers.) Thus a very large proportion, I suppose a vast majority, of this million of landowners are persons not unfairly discriminated against the Budget, positively receive from it a degree of equity and generosity which no previous Chancellor of the Exchequer has been able or willing to bestow upon them. (Hear, hear.) Upon what, then, are these new duties imposed to be charged? The answer is very simple. They are charged, and charged exclusively, not upon property as such, but upon values, created by the community itself which have hitherto escaped their due contribution to the Exchequer. I will take two of the simplest possible cases by way of illustration. The first is this. I buy a piece of land to-day, for the Budget does not go back upon the past at all, I buy a piece of land to-day; ten years hence it has doubled, trebled, and perhaps multiplied tenfold in market value, not through any effort of or any expenditure of mine, but through the growth of population, or, it may be, through direct or indirect results of municipal expenditure. I then sell that piece of land for twice or ten times what I gave for it. Quite understand I want to ask you all, not only you but every fair-minded man in this country, is it, or is it not, fair, is it not just, that in those circumstances the state should levy a moderate toll upon the enhanced value which it has attained? (Cheers.) I take a second case, equally common, and, it seems to me, equally plain. I own a piece of land, it may be a piece of land in the middle of a town not yet built upon, or it may be it is in the outskirts. I keep it and keep it deliberately as it is, as agricultural land, partly because I have the belief, it may be or may not be well-founded, that it will rise in value still more it I keep it long enough. But I keep it deliberately for my own purpose, and with the view to my own profit, keep it undeveloped as agricultural land; and I claim what the law at present allows and recognises, I claim to be rated and taxed upon it, not at its real value and at what it would fetch in the market, not what a dozen but a score or a hundred people would be willing to give for it, but as if it were the agricultural land I decree it shall remain. We propose in a case like that, when a man can actually go into the market if he pleases and find a willing buyer who would take his land for the purpose of development, we propose that a very small and a very moderate toll of a halfpenny in the pound should be levied upon its capital value by way of contribution to the expenditure of the State. (Cheers.) I appeal to every fair-minded man whether as a matter of strict equity the State is not only entitled, but the State is bound in justice, in equity to the various classes of its citizens to demand from these two men—the one who sells the land enhanced in value through no effort of his own, the other, the man who for purposes of his own keeps in an undeveloped state land which the community needs and upon which the community can thrive—I ask whether the State is not bound as a matter of fairness to exact such a tax. (Cheers.)

The Valuation of Land.

Gentlemen, that is the Budget—(cheers)—and nothing less than that, I agree, but nothing more than that constitutes this chapter in the Budget which has excited the horror of the nervous-minded owners of property throughout the length and breadth of Great Britain, and which seems to the House of Lords so impossible and patent an injustice that, acting not in accordance with constitutional precedent, they would not allow it to pass into law, but turned it to you to see if you could stand anything so shocking. (Laughter.) It is quite true that these land taxes, as they are called, these taxes upon monopoly values of land, it is quite true that they involve the valuation of land of the country. That is where the shoe pinches—(laughter and great cheering)—because when once you have got a thoroughly sound, accurate, and equitable valuation of the land of this country there are many other problems besides these comparatively small matters which you will find much easier of solution than they are at

present. (Cheers.) When you talk of a bureaucracy and an analogy is drawn with the secret police of Russia, surely it ought in fairness to be remembered that the strictest precautions are taken in the Budget as it now stands, as it passed the House of Commons, that every valuation shall be subject to an appeal to an impartial and judicial tribunal. (Hear, hear.)

LORD LANSDOWNE ON UNEMPLOYMENT.

Speaking at Liverpool on January 5th, Lord Lansdowne said:—For my part I say to you that for unemployment there is one remedy and one remedy alone (a voice, "Taxation of land"), and that is work, and by work I mean not work supplied by the Government, and doled out to those who come and ask for it, but real work, the result of the application and the intelligence, the thews and the muscles, of our working men, and the courage, enterprise and resources of our employers. (Cheers.) That is the kind of work I desire to see increased. Depend upon it, if you allow yourselves to be unfairly handicapped in your competition with foreign countries, or if, on the other hand, you allow your Government to discourage enterprise, by creating a feeling of insecurity, you will do with one hand infinitely more harm than any good which you will do with the other when you are administering these so-called palliatives. (Hear, hear.) At any rate, I hope you will allow me to say that we are not insincere or inconsistent when we tell you that if you vote for the Budget you will vote not only for a bad Budget (hear, hear), but you will vote against the only system which, in our belief, is capable of retaining for the people of this country that industrial pre-eminence which was won for them by their fathers, and which we hope will be preserved for those who are coming after. (Cheers.)

LORD LANSDOWNE ON LAND VALUATION AND OWNERSHIP.

Speaking at Salisbury on January 7th, Lord Lansdowne said:—

What many of them objected to in these proposals for the universal valuation of every acre of land in this country was this—that they obliged people to come in and put an imaginary value based upon imaginary conditions, an imaginary buyer, and an imaginary seller, and upon these conjectures to found that which would hereafter be the basis of the regular taxes. Sir Edward Grey told us we should have an appeal upon these points, but exactly the same difficulties would encounter those to whom the appeal was made as those from whom the appeal was made. If they wanted to know what actually was in the minds of his Majesty's Government with regard to the Land, they had better turn to the speech made on New Year's Eve by the Chancellor of the Exchequer, in which he dealt very fully with this subject. Mr. Lloyd George's policy and he admitted it, was that there should be what he called nationalization of the land to come by easy stages, the Budget being the first stage. He based that proposal upon the statement that the land was at present held by what he called a selfish monopoly. Personally he had never been able to see why a man should be called selfish for investing his money in land. (Hear, hear.) It was a much more unselfish form of investment than most others. It carried with it many obligations and many responsibilities which other investments did not carry with them. It carried with it amongst other things the liability to be abused in a manner in which no other members of the community were abused; but was it true that there was such a thing as a monopoly of land? ("No.") His impression was that there was plenty of land to be had in all parts of England by those who could pay an honest price for it. He was sure that it was so in Wiltshire, because he once did a little land buying in Wiltshire, when he bought 40,000 acres for the War Office, and he found no difficulty in getting it. Might he call attention to the fact that the Prime Minister, a very days few days ago, congratulated himself on the fact that last year no less than six millions sterling changed hands in what was known as the Estate Market? How could there be a monopoly of land if transactions of that kind were going on around us every day? He was convinced, if there ever was an attempt to hold up land and accumulate it, that tendency had passed away.

Mr. Lloyd George and the Tenant Farmers.

But to return to Mr. Lloyd George. That gentleman, on the occasion he had referred to, drew a harrowing picture of the state of what he called our land system. He was then describing the agricultural system, and not merely the system under which land was owned in the neighbourhood of towns. He said that it was an irrational system, and led to the worse kind of cultivation. Then he added:—"How can you expect a farmer to improve his land if he only holds it upon annual tenancy? The farmer may be here to-day and gone to-morrow, and he has got no legal security whatever." Now, would it be believed that Mr. Lloyd George was a member of a Government which, a little more than two years ago, brought in and passed through both Houses of Parliament a Bill giving to the tenant farmer not only security for his improvements, but the right to be compensated if he was removed from his holding for any reason inconsistent with the good management of his land. How was it possible that any member of the Government could be found to get up and announce to the public that the cultivators of the soil in this country were without any legal security whatever? He was really obliged to confront Mr. Lloyd George with one of his own colleagues—namely, Lord Carrington, the Minister for Agriculture—who, speaking at a meeting at Warminster last summer, said that when he accepted that office the farmers of England had certain grievances, of which they justly complained, with regard to security of tenure and other things. Lord Carrington went on to say that during the last three years he had been responsible for the introduction of 14 agricultural measures, all of which, he was thankful to say, had passed not only the House of Commons, but, what was more important, the House of Lords as well. Last, but not least, they had passed the Land Tenure Bill through both Houses of Parliament, though how they did it he did not know, and he went on to describe it as "the farmers' charter." He would call their attention to the fact that Lord Carrington admitted that these 14 measures had got through that obstructive House of Lords without any difficulty, and perhaps he might add that if Lord Carrington did not know how he got his Land Tenure Bill through the House of Lords, he could tell him that it was thanks to the assistance he received not only from his own side of the House, but from the other side also. (Cheers.) Perhaps somebody might ask him, if he objected to the land policy of his Majesty's Government, whether he had a land policy of his own to oppose it. In the first place, he objected very strongly to any system under which the Government of this country would be converted into a landlord for the whole of the land of the country. He believed that, whatever the faults of our present system might be, it was a better one for the community than a system under which the whole of our land would be controlled by a great bureaucratic department. (Cheers.) In the next place he would say that our present system based upon what he would call partnership between the owner and the occupier, was an excellent system if the occupier was secure, as he believed him to be secure, in the enjoyment of his own improvements. But he would add that, if our system had a fault it was this, that it stopped short of giving to the man who tilled the land the incentive supplied by actual ownership. (Cheers.) For that reason he would rejoice to see any change which would have the effect of not getting rid of the landowners, but of increasing the number of landowners, and he believed that could be done if we set to work about it in the right manner. (Cheers.)

THE ELECTION.

FINAL POSITION OF PARTIES.

After one of the keenest and most strenuous struggles on record, the Election has resulted in a return to power of the Asquith Ministry. The first practical step in the Taxation of Land Values is now assured; a complete valuation of the land is to be secured, and this, together with a curtailment of the Lords' vetoing powers will be the basis on which we shall be able to work out the salvation of our nation. We should say that the number of votes polled was far in advance of any previous elections. The final position of the Parties is:—

Liberals	**273**	
Labour	**39**	
Nationalists	**80**	
Anti-Peers		**392**
Unionists (Pro-Peers)		**271**
Majority		**121**

Seven members are still to be elected.

GENERAL ELECTION NOTES.

The rejection of the Budget and the intervention of Dukes and Lords in the election to an unprecedented extent roused the passions of the people. There was more violence than we can remember at any previous election. In England, especially in the counties, where the landlords, clergy and publicans used their utmost influence to defeat the Liberals, feeling ran high and frequently broke out in violent actions. Mr. Lester was the victim of this violence in Mid-Norfolk. His meetings were frequently interrupted, and on the declaration of the poll, he and the policemen who were insufficient in number were roughly handled. Liberal candidates had similar experiences in every county where the privileged interests were strong. The lesson for Liberals in all this is that their work of education should begin at the earliest possible moment before the election, and for the next election that moment is the present one.

Personal Gains and Losses.

Our cause has gained considerably in the return of whole-hearted supporters. We greatly regret the defeat of Mr. Lester and Mr. Outhwaite, who had the misfortune to get constituencies in districts where the forces of reaction were running at their strongest. Mr. Wedgwood, Mr. Hemmerde and Mr. Dundas White were returned by handsome majorities, and among the new members are Mr. H. G. Chancellor and Dr. Addison, both of whom captured seats from the Tories in London. These two achievements are among the most brilliant of the whole campaign. The Taxation of Land Values was made the leading issue by both men. Mr. Francis Neilson won a hard-fought fight in the Hyde division of Cheshire against Tory and Labour opponents, as did also Alderman Raffan in the Leigh Division of Lancashire.

Spectators and Assistance from Abroad.

The election has attracted a large number of visitors from the Continent and the United States. Mr. Henry George, Junr., arrived in London on December 27th. Mr. Louis F. Post arrived in Liverpool on January 5th. Professor Dennis, of Wisconsin, Mr. Yancey Cohen and Mr. George L. Fox, of New York, also came to London for some weeks, and Mr. Yan Stoffel, of Deventer, Holland, who said he couldn't stand it any longer but must come to see the fight on the spot.

Messrs. George, Post and Fox assisted Liberal candidates in several divisions.

Intimidation.

At a Tory meeting at Thornhill, Dumfries on Jan 8th, hecklers put some awkward questions to the speaker.

Mr. Matheson said that the Earl of Dalkeith had stated that his father, the Duke of Buccleuch, did not interfere in the elections. Could Mr. Murray (the Tory candidate) explain how it was that his grace's foremen were canvassing among his workmen from door to door for the Tory candidate? Murray said that questions should not be personal. ("Oh, oh!" and booing.) He had no knowledge of the circumstances to which the questioner referred. (Hisses.)

Mr. A. Kirkpatrick, a bacon curer, asked if the candidate thought the Duke of Buccleuch had treated Thornhill fairly in charging £241 an acre for a waste piece of ground for sewage purposes.

Mr. Murray said those matters were fixed by the law of supply and demand.

Cries of "Answer the question," and booing and interruption followed this evasion.

Mr. Murray said he was anxious to keep personal questions out of this election.

Mr. Kirkpatrick thereupon rose and shouted: "You men, who have been victims of intimidation, remember that the ballot is as secret as the grave."

At this three-fourths of the audience rose and waved hats and handkerchiefs and cheered tremendously. For ten minutes they kept it up.

The meeting broke up amid Liberal cheering.

Assertions for the Undecided.

What will happen if the Liberals come into power?

In five years there will be no Ireland, no Colonies, no Navy, no Church, no Public-Houses, no Beer, no Money, no Work, no Hope—nothing but Chapels, Germans, Lemonade and Lies.

This is an exact copy of a handbill freely distributed throughout the Uxbridge Division.

A Vicar's Sympathies.

The Bishop of Woolwich stated on January 19th, that his attention had been drawn to the circular read by the Vicar of St. John's, Plumstead, inviting his parishioners and others to attend the solemn celebration of Holy Communion and to join in the Te Deum as an act of thanksgiving to Almighty God, for the timely deliverance of Woolwich and Plumstead from the hands of the Socialists and Sabbath breakers.

The Bishop desired to say that he strongly disapproved of this action as an offence to the religious instincts and feelings of fellow-churchmen and Nonconformists, who honestly took a very different view of the situation from that held by the vicar. At the request of the Bishop, the Vicar consented to abandon this special demonstration.

Value of Southport Land.

Southport is one of Liverpool's chief watering-places. The Daily News of January 20th gave the following account of an interesting challenge: From the commencement of the campaign here Baron de Forest, the Liberal candidate, has put the land clauses of the Budget on the forefront of his platform. In order that the electorate might realise what relief these clauses would mean to them, he caused to be prepared a careful valuation of the undeveloped land in the division, with a calculation of what, under the land clauses, this land will pay to local rates. The Tories replied that Baron de Forest's estimate was grossly exaggerated, and gave their own valuation of the land. To-night the Baron is issuing an offer to buy the whole of the undeveloped land in the division at their own price. It will be interesting to know what reply the Tory landowners will give to this most sudden and unexpected carrying of the war into the heart of their own camp. The history of the whole transaction is entertaining.

Baron de Forest's survey was carried out by Mr. Geo. E. Tonge, architect, of Southport, and the valuation was based on the proceeds which the great landowners, six in number, had received for lands in different parts of the division. After considerable deductions and allowances had been made so that the valuation should be on the safe side, the sum of £7,685,000 was intimated as the value of the 10,069 acres of undeveloped land in the division. A pamphlet issued to this effect caused great perturbation in the Conservative camp, and after some considerable time they responded in a leaflet entitled, "Baron de Forest's Phantom Millions." This leaflet stated that the capital value of the ten thousand acres mentioned by Baron de Forest is £585,000 on the calculation of "an eminent land surveyor," whose name was not given.

To this Baron de Forest has now replied offering £585,000 for the unrestricted freehold of the land and offering to pay all costs of the sale and transfer.

It is to be feared there is little chance of the offer being accepted, for it is unlikely that the landowners will forego the enormous monopoly values which they hold under the present land system.

Coercing the Electors.

The Tories in Mid-Devon used their economic power to influence the votes of working men. Mr. Bathurst, the manager of the granite quarries at Trusham spoke in favour of Capt. Morrison-Bell, the Tory candidate. In regard to Tariff Reform he said he was going to tell them that so far as their quarries were concerned unless some sort of Protection was brought in in the next five years he would not guarantee any work to the men or himself either. They had been pretty hard hit, as far as the firm was concerned, during the last year, and if the Liberal Government got in for another four or six years he could not guarantee what would happen. They had been spending a good deal of money, but not obtained from the public, because it was useless to appeal to them for capital.

He, however, had got the money in the bank for opening another quarry. If that came off, the firm would have a very big place, and they would have the biggest machinery for crushing in the district. Although he had got the money for the whole scheme he was at present only putting in half of it, and he would not put in the other half until he saw his trade was clear.

If they had the foreigner dumping the stone on the market he was not going to spend the money at Trusham, and if the firm was driven out of the place every man would lose his job. They could take it from him that they would be driven out unless they had Protection. Personally, being trained to the work, he could go abroad and get another job there, but if it

did not kill the men it would spoil a good living for everyone of them. He was, however, prepared to stand by the men if they stood by the firm.

Captain Morrison-Bell said he had taken money out of foreign investments to put into the quarries.

That fact seems rather curious if the quarries are in such a precarious condition that Mr. Bathurst "cannot guarantee what will happen."

Another curious thing is an article on the quarries, which appeared in the MID-DEVON TIMES on September 11th:—

Providing employment for about 130 hands (it ran), the quarries have recently been worked at full pressure in order to cope with the mass of orders that pour in. Something like 500 tons of material have been dispatched daily for some months. The company alone owns nearly 100 trucks, in addition to which the Great Western Railway ballast wagons are daily in the siding taking ballast for the permanent way. Four special trains are dispatched every day, and in addition there is a shunting train.

The information upon which this was based (says the MID-DEVON TIMES) was given to our representative by the overseer of the works, and when the article was in type a proof was submitted to Mr. Bathurst and approved by him. The question is which statement is right, the one above, which received his approval and sanction, or the one he made on Thursday that the firm had been pretty hard hit during the last year?

A LANDED GENTLEMAN'S COERCION.

I feel it a duty I owe to myself and you (some of whom have been with me over thirty years) to say a few words to guide you in the coming election, as so many false statements are being put before you daily.

We are told that agricultural land will be exempt from increased taxation, but surely if the owner of land has to pay increased taxes he cannot spend in future what he has been spending in the past on his estate or on wages and pensions?

The result must be reduced employment, and all capital that can be removed will most certainly leave this country and go abroad, as it has been doing lately by millions of pounds.

Capital means employment, and without it there cannot be employment in the same amount.

I say this as so much trouble is being taken every day to hide it from you. Believe me nothing will give me greater sorrow than being forcibly compelled to reduce wages and pensions, but if this proposed Budget becomes law, and this present Government is returned to power, I shall be most reluctantly compelled to reduce hands, wages, and pensions.

Mr. Charles Mortimer, a large landowner of Holmwood, Surrey, sent the foregoing intimation as a Christmas letter to the employés on his estate. The letter is a fine example of fallacious argument. Mr. Mortimer admits in the first clause of a sentence that agricultural land is not to be taxed, but he assumes in the second clause of the same sentence that it is to be taxed, and then on this false basis he makes the further preposterous assumption that he is going to be forcibly compelled to reduce wages.

PROPERTY MARKET, 1909.

The following statement from the ESTATES GAZETTE of January 1st shows the results of sales by auction at the Mart and in the country and suburbs (including Masons' Hall Tavern); also sales by private contract, registered at the Estate Exchange during 1909:—

1909.	Mart.	Country and Suburban.	Private Contract Sales.	Total.
	£	£	£	£
1st Quarter ..	614,212	218,062	172,365	1,004,639
2nd Quarter ..	1,188,905	622,612	219,885	2,031,402
3rd Quarter ..	479,603	853,117	583,192	1,915,912
4th Quarter ..	499,472	536,792	355,998	1,392,262
		Grand Total ..		£6,344,215

COMPARATIVE SUMMARY.

	1908.	1909.		1909.
	£	£		£
Mart	2,782,192	2,733,491	increase	49,701
Country and Suburban .	2,230,583	1,829,562	increase	401,021
Private Contract	1,331,440	1,056,965	increase	274,475
Total ..	6,344,215	5,620,018		724,197

PRIVILEGE AT WORK.

RATING OF MONOPOLY AND RATING OF INDUSTRY.

The LIVERPOOL DAILY POST of January 14th gave the following statement of the comparative rating of landlords' policies and the sites of industrial centres:—

In response to requests by readers, we publish a statement of the acreage and assessment of Knowsley estate, the seat of Lord Derby, and of Eaton Hall, the Duke of Westminster's principal residence. For the purpose of comparison, we also give the assessment of some large commercial buildings and concerns in Bootle and in Chester. Obviously Bootle is quoted in association with Knowsley, because Lord Derby owns most of the numerous leaseholds in that borough, his annual revenue from which is stated to be £120,000.

KNOWSLEY.	Acreage.	Assessment.
Knowsley estate	2612 ..	£5607
BOOTLE.		
Area	1941 ..	£379,867
Docks .. .. (water)	115 ..	£113,466
(Quayage, 6 miles.)		
Railway (Midland, L. & Y., L. & N.-W., and Overhead)	— ..	£35,000
Warehouses	— ..	£11,300
Grain Storage Co.	— ..	£9500
Timber yards	— ..	£3900

EATON HALL.	Gross.	Ratable.
*Hall, chapel, stables, &c.	£2235 ..	£1948
*Grounds and gardens	£206 ..	£185

*The area covered by the above is 68 acres. The total acreage of Eaton Estate is 15,000 acres.

CHESTER.	Acreage.	Assessment. £ s. d.
Area	2862 ..	220,516 9 0
Gas Company	— ..	6,482 0 0
Water Co.	— ..	3836 15 0
Municipal Electric Lighting Works	— ..	2275 10 0
Public market	— ..	950 0 0
Workhouse	— ..	825 10 0

PREFERENTIAL TREATMENT.

A good illustration of the undervaluation due to our present system of assessment is the historic Holland House, situated in the midst of a private park of 70 acres. Its rateable value is only £2,917, or a little over £40 per acre per annum, although it was estmiated 20 years ago, that the land alone would sell for £10,000 per care. It is situated in the middle of the Holland Ward of the Royal Borough of Kensington. The rest of the property in this ward extends to about 360 acres, and is rated at £325,000, or £900 per acre per annum.

The DAILY CHRONICLE of January 10th calls attention to this case, and points out the necessity for a new and impartial system of valuation.

A HINT TO CAPITALISTS AND TO GOVERNMENT VALUER.

The ESTATES GAZETTE of January 22nd, states that Queenstown, with its great Harbour of Cork, a grand area of protected water that is capable of affording safe anchorage to the entire British Navy, should have a tremendous maritime future before it when the happy day comes for the proper development of industrial Ireland. . . . The Rushbroke Docks and Works are about 3¼ acres in extent, and the property, which is on the direct route between Queenstown and Cork, includes the only dry docks in the harbour and thus enjoys a practical monopoly, and is well worth the attention of capitalists.

The monopolists have always been alert in these matters. They know their business thoroughly, and even under the most favourable circumstances it will take the valuers too long to overtake them.

THE DESTRUCTION OF THE POOR.

The ESTATES GAZETTE of January 22nd intimates that the attention of the Justices has recently been directed to the fact that there is an increase in the number of committal warrants for non-

payment of rates in Islington, as well as of defaulters, who serve the terms imposed upon them. Many persons, it is said, take advantage of the delay caused by the legal procedure, but regard must also be had to poverty, refusal of the Borough Council to compound with landlords, and possible deterioration of character and other causes. The committal warrants issued during the period from 1906 to 1908 rose from 484 to 813, or 68 per cent., and the number of defaulters who served time in prison in lieu of payment rose by 61 per cent. The Islington Justices have reported themselves in agreement with the Borough Council as to the inutility of short sentences in the case of habitual defaulters, and also as to the desirability of leaving the question of holding the warrant over to the Council and its officials. Special efforts, they suggest, should be made to prevent habitual defaulters remaining in houses for which they pay no rates. The committee of the Borough Council is considering a scheme for reimbursing the brokers any loss to which they may be put in removing and selling the effects of defaulters when they are not sufficient to satisfy the warrant. By these means, and with the assistance of the Justices in discharging with consistency and firmness the duties imposed upon them by the Rating Acts, the municipal authority hopes to bring about a considerable reduction in the mass of warrants applied for, and in the number of rate defaulters who undergo imprisonment, with the result that the rate collection will be correspondingly benefited.

In Stoke Newington the same difficulty has arisen.

This occupation of grinding the faces of the poor is surely an unworthy one for "Justices." These poor people may well share the feelings of Gil Blas in similar circumstances. "The thoughts," he said, "of being unable to free myself from the claws of Justice, although I was not guilty of the least crime, threw me into despair." . . . "What a strange figure you are! (said the ballad-singer). Justice I see has been done you in all her forms."

"I do not complain of Justice (said Gil Blas); she is most equitable; I wish only that all her officers were honest men. They ought at least to have spared my clothes which I think I paid for pretty handsomely."

When was a landlord defaulter sold up or sent to prison? He pays no rates and for this default, which is a crime in others, he is sent to the House of Lords.

NEWS OF THE MOVEMENT.

MANCHESTER.

The Manchester League for the Taxation of Land Values have done brilliant work not only during the election, but during the whole of the past year. That work has borne excellent fruit in the results of the election in Manchester and district.

The office of the League is at 134, Deansgate, Manchester and Mr. A. H. Weller, the secretary, sends the following account of its activities.

Dec. 30.—Crossley's Works, Openshaw, Dinner-hour meeting at 1.30 p.m. Mr. J. Bagot and A. H. Weller.
Jan. 3.—Election Meeting, Ashton-under-Lyne, open air, 8 p.m. A. H. Weller.
" 3.—Election Meeting, Fallowfield, Dr. P. McDougall.
" 4.—Election Meeting, Ashton-under-Lyne, open-air, 1.30 p.m. A. H. Weller.
" 6.—Election Meeting, Ashton-under-Lyne, open-air, 1.30 p.m. J. Bagot and A. H. Weller.
" 6.—Election Meeting, Ashton-under-Lyne, open-air, 8 p.m., A. H. Weller.
" 8.—Election Meeting, N.W. Manchester, open-air, 4 p.m. A. H. Weller.
" 12.—Election Meeting, Rochdale, open-air, 1.30 p.m. A. H. Weller.
" 13.—Election Meeting, Newton Heath, open-air, 1.30 p.m. J. Bagot.
" 13.—Crossley's works, Openshaw, dinner-hour meeting, 1.30 p.m. Dr. P. McDougall and A. H. Weller.
" 13.—Economic Class Meeting at the Manchester office, 8 p.m.
" 14.—Election Meeting, Salford Ironworks, open-air, 1 p.m. J. Bagot and A. H. Weller.
" 19.—Election Meeting, Hyde, open-air, 1 p.m. Dr. P. McDougall.
" 20.—Election Meeting, Gorton, open-air, 1.30 p.m. A. H. Weller.
" 27.—Economic Class Meeting, at the Manchester Office, 8 p.m.
Feb. 16.—Leigh League of Young Liberals. Dr. P. McDougall.

I wish to draw particular attention to our economic class meetings which will be held every week in future on Thursday evenings at 8 p.m., and to again offer a cordial invitation to all Manchester members and friends to attend these meetings. Ladies also are specially invited.

The withdrawal of the President of the Manchester League, Mr. L. W. Zimmerman, from the Parliamentary contest in East Manchester is much regretted here, but there is little doubt that his generous action saved that seat for the progressive party. There is some consolation for that loss to be found in the election of two of the Vice-Presidents of the Manchester League, Mr. Harold Elverston, M.P., and Mr. William Barton, M.P.

BOLTON.

The Bolton League for the Taxation of Land Values have been working strenuously, and it was largely due to their efforts that two Progressive members were returned for Bolton with increased majorities. They afterwards transferred their activities to Westhoughton and Ratcliffe-cum-Farnworth, and helped to return Progressives there.

A successful meeting was held at Edgerton in reply to a Mr. Deakin, who had opposed the Land Clauses of the Budget. Correspondence in the Press followed, and as a result, another meeting was arranged for the night before the election. Mr. Deakin was asked to take the chair, and this he agreed to do. Mr. Isaac Edwards was the speaker and took the audience by storm. Replying to a vote of thanks, Mr. Deakin said he had had a splendid time, and if the Conservative candidate had been there he would have been converted too. He said they had been shown how they must vote on the morrow. Mr. Deakin, who is a big land and property owner in the district, and employs about 75 per cent. of the working population of Edgerton and Belmont, has a good deal of influence, and his conversion to our cause is a decided achievement on the part of our Bolton friends.

Fourteen successful indoor and several outdoor meetings were held at Chorley, a Tory stronghold, in spite of peltings of mud and stones. The secretary writes: "I am convinced we did Chorley some good, and we shall storm them again in a few weeks' time, as this is the only way to turn the people's minds into our channel."

Blackpool was visited, and thirty splendid meetings were held. The secretary in his letter says: "We are all surprised up here to see how the South has gone rank Tory. We cannot understand it. Look how solid Lancashire and Yorkshire are for the Budget. Yes, and we intend to keep it so, and what time we have we intend to spend on the hitherto forlorn hopes. Remember Bolton Young Liberals are now over 1,000 strong, and every man getting a good education on the Budget and the Land question. We have made a great name here."

SCOTTISH NOTES.

The Scottish League has lost by the death of Archibald C. McDonald, an able supporter who passed away at his home, 26, Princes Street, Govan, on December 9th, 1909. Mr. McDonald was one of the best informed of the Glasgow group. Though he preferred to work quietly outside the organisation, he was ever active, talking to people and at times putting his views in leaflet form. His efforts were always well directed, and in his own quiet way his work told among friends and neighbours, by whom he was universally respected. The sincerest sympathy of the League goes out to Mrs. McDonald in her bereavement.

WHAT THE ENGLISH LEAGUE IS DOING.

It is impossible to give this month the usual list of lectures delivered and meetings addressed during the past month. The General Secretary has delivered only one lecture since Christmas up to the time of writing—at East Grinstead on January 4th, when the League of Young Liberals gathered for him a meeting which overflowed the largest hall they could obtain. The heavy pressure of office work throughout the Election has since kept him fully engaged at 376, Strand. But the other speakers of the League have been extremely active during the whole of the past month, and most of them are still too busy, when these notes are being written, to send in any account of their doings. Speaking at Stepney, on January 12th, Mr. Hemmerde, the President of the League, said that since

Christmas, he had addressed, in all parts of the country, meetings with an aggregate attendance of at least 100,000, at which the enthusiasm for the Budget was unbounded and the indignation at the Lords deep and determined.

The Hon. Treasurer desires to express his heartiest thanks to all the members and friends of the League who responded so promptly and generously to the appeal for special subscriptions towards the cost of the Election work of the League. To all the subscribers, whether their gifts be larger or smaller in amount, the officers of the League tender their grateful thanks, with an assurance that the League has made the best possible use of the means placed at its disposal.

A London workman doubled his usual subscription. "It gives me the greater pleasure to do this," he wrote, "at this calamitous period when the poor dukes, lords, and other rich men are becoming so poverty-stricken that they not only have to stop, or greatly reduce, their subscriptions, but to discharge employés as well. So for once I am delighted to be able to reverse the 'old order' of things which once gave the rich the monopoly in the distribution of their 'wealth.'"

Almost every mail has brought evidence of the intense interest which has been excited among our friends abroad by the emergence of our question as a great electoral issue. Letters of encouragement and sympathy, nearly all of which contained subscriptions, have been received from France, Holland, Sweden, Italy, Russia, California, New South Wales, South Africa and the Argentine Republic.

So far as the results are known at the time of writing, the fate of the members of the League who stood as candidates is given below. Members of the late Parliament are marked thus (*).

SUCCESSFUL.

‡* Barnes, G. N. (Blackfriars, Glasgow)	Majority	1700
* Barran, R. H. (Leeds, North) ..	,,	1611
‡* Byles, W. P. (Salford, North) ..	,,	857
‡ Chancellor, H. G. (Haggerston) ..	,,	456
* Crosfield, A. H. (Warrington) ..	,,	153
* Dickinson, W. H. (St. Pancras, N.) ..	,,	1367
* Duncan, J. H. (Yorks, Otley) ..	,,	1901
* Ferens, T. R. (Hull, East)	,,	1936
* Henry, C. S. (Salop, Wellington) ..	,,	1189
* Higham, J. S. (Yorks, Sowerby) ..	,,	2030
* Illingworth, P. A. (Yorks, Shipley)	,,	3775
* Lehmann, R. C. (Leics., Harboro') ..	,,	1071
* Lough, Rt. Hon. T. (Islington, W.)	,,	254
* Manfield, H. (Northants, Mid.) ..	,,	556
* Mond, Alf. (Swansea Town) ..	,,	1645
* Nicholson, C. N. (Yorks, Doncaster)	,,	3569
* Priestley, Sir W. E. B. (Bradford, E.)	,,	2695
* Robson, Sir W. S. (S. Shields) ..	,,	4236
Rowntree, Arnold (York)	,,	256
* Runciman, Rt. Hon W. (Dewsbury)	,,	3135
* Samuel, Rt. Hon. H. (Yorks, Cleveland)	,,	1893
* Soames, A. W. (Norfolk, S.) ..	,,	1087
* Spicer, Sir A. (Hackney, Central) ..	,,	576
* Toulmin, Geo. (Bury)	,,	608
‡* Trevelyan, C. P. (Yorks, Elland) ..	,,	2783
* Verney, F. W. (Buckingham) ..	,,	111
* Walker, H. de R. (Leics., Melton) ..	,,	123
* Walters, J. Tudor (Sheffield, Brightside)	,,	1956
†* Wedgwood, J. C. (Newcastle, Staffs)	,,	1408
†* Whitley, J. H. (Halifax)	,,	4750
* Wiles, Thos. (Islington, S.)	,,	731
Williams, A. (Plymouth)	,,	311
* Wilson, H. J. (Yorks, Holmfirth) ..	,,	3296
* Wood, T. McK. (Glasgow, St. Rollox)	,,	3198

UNSUCCESSFUL.

Blease, W. Lyon (Lancs., Chorley)
* Bramsdon, Sir T. A. (Portsmouth)
* Brodie, H. C. (Surrey, Reigate) ..
Costello, L. W. J. (Strand)
* Edwards, A. C. (Denbigh Boroughs)
* Cotton, Sir H. (Nottingham, E.)
‡* Hart-Davies, T. (Hackney, N.)
* Horniman, E. J. (Chelsea)
Leon, A. L. (Croydon)
† Lester, W. R. (Norfolk, Mid.)
* Lever, W. H. (Lancs., Ormskirk)
* Lupton, A. (Lincs., Sleaford)
* Lynch, H. F. B. (Yorks, Ripon)
* Maclean, D. (Bath)
* Massie, J. (Wiltshire, N.
* Morrell, Philip (Oxon, Henley)
* Rutherford, V. H. (Middlesex, Brentford)
* Silcock, T. B. (Somerset, Wells)
Verney, H. C. W. (Wiltshire, South)
Young, E, Hilton (Worcestershire, E.)

† Past-President of the League. ‡ Vice-President.

The Executive of the League, taking advantage of the presence in this country of Mr. Henry George, junior, and Mr. Louis F. Post (Editor of THE PUBLIC Chicago) have asked them to address a Public Meeting in the Essex (Large) Hall, Essex Street, Strand, on Friday, January 28th, on the issues and results of the Election from the Land Reformers' point of view.

FEBRUARY MEETINGS,

Tu.	1.—Winchester Women's Liberal Association: Fredk. Verinder, "Woman's Interest in the Land Question." 7.30.
Wed.	2.—Sutton Adult School Debating Society, Upper Schoolroom, Guildhall, Benhill Street: Fredk. Verinder, 8.
Thur.	3.—North Islington, I.L.P.: Fredk. Verinder, "The Government's Land Policy."
Fri.	4.—Paddington Branch, Amalgamated Society of Railway Servants: A. Powell, "The Land Question," 8.30.
Mon.	7.—Passmore Edwards Settlement, Tavistock Place, W.C. Fredk. Verinder.
Sun.	27.—Stepney, I.L.P.: Fredk. Verinder, "Land and Labour."

COLONIAL AND FOREIGN.

NEW SOUTH WALES.

RATING IN SYDNEY.

BY A. G. HUIE.

The City Elections took place on the 1st December, when aldermen for the City of Sydney were elected for the ensuing three years. As I have pointed out previously, the City is the only place in New South Wales where the system of rating on rental values for ordinary municipal services continues. The power to adopt land value taxation only is in the hands of the aldermen. Unlike the suburbs and country, the ratepayers have no power to demand a poll. Everything depends upon the Council. For these reasons our efforts were directed towards getting a Council elected to establish the new system. There would be no trouble about it but for one thing. Almost every candidate professed to be in favour of Rating on Unimproved Values, but some of them had an excuse for declining to promise to act up to their profession, if elected. In the suburbs and country the Government pays rates on the unimproved value of the occupied land belonging to it, to the local council. In the City, for some strange reason, it pays rates on the rental value, and declares that if the City Council imposes its rates solely upon land values that it will pay no rates at all. A sum of about £13,000 is involved. That difficulty, absurd as it appears, is the only thing that stands in the way of rating entirely on land values in the City of Sydney in 1910. It would never have arisen with a man like Sir Joseph Carruthers in power. Many of us would let the £13,000 go, holding that those who use their land fully pay far more than that in excess of their fair proportion of the rates. We supported candidates who are in favour of the principle, come what may, and met with a fair measure of success. During the campaign a statement was published. It was signed by 84 mayors and aldermen of the suburbs, and unquestionably represents the views of a large majority of the suburban aldermen, although time did not permit of their signatures being obtained. The land values of the suburbs amount to about £24,000,000, and those of the City to about £20,000,000, but these figures are somewhat below selling values.

* * *

The following is the statement: In response to a request for an expression of opinion, we wish to say that the system of rating on Unimproved Values which came into force under the provisions of the Local Government Act of 1906, is working remarkably well—

It has reduced the rates of a very large proportion of the ratepayers, although we are raising a larger revenue.

It has stimulated the building trade, employment is more constant, and business generally is on a much sounder footing.

It has induced a number of ratepayers to build, or dispose of land which they were not willing or able to use themselves, and has promoted the subdivision of land hitherto withheld from use for speculative purposes.

It is fair to all ratepayers, as it simply requires from each his due proportion of the rates.

It specially benefits those ratepayers whose use of land is most effective, and creditable to the municipality, while it has put effective pressure upon a number of owners of idle or partly used land, to change their tactics.

As far as we can judge, the new system has the emphatic support of the bulk of the people. There is no public demand for a change.

It is but fair to admit that rating on Unimproved Values is working as well as its advocates claimed that it would before it was adopted.

Our experience is so satisfactory that we have no hesitation in saying that the new system could be adopted with great advantage in the City.

* * *

ENLIGHTENED ISLANDERS IN THE WESTERN PACIFIC.

An Official Report (Cd. 4992) was published last month relating to the Gilbert and Ellice Islands in the Western Pacific. These islands are situated about 500 to 600 miles north of Fiji, and about 2,000 miles to the north-east of Australia. We quote the following interesting passage:—

> Extreme poverty is almost unknown; every man is secure in the possession of his pieces of land, and is protected from the agression of, or spoliation by, his more powerful neighbours from which he suffered so much in the past. The taxes which are levied on the population, and which form a burden in no case too heavy to be easily borne, are used for the improvement of the islands, for a reserve in case of drought or other disaster, a small portion only of the taxes of each island going to the general revenue of the Protectorate.
>
> I have not heard a single complaint against the incidence of the taxation, which is assessed in the form of a graduated land tax, so that the wealthier members of the community pay in proportion to their land holdings, while the poorer people pay a merely nominal amount. The institution of the Island Fund, which is the balance left over from the total taxation of each island after deducting the King's tax and the actual cost of the native administration, has been of the greatest possible value, and may in the event of any catastrophe, prove the salvation of the race.

* * *

A CANADIAN SUGGESTION.

Mr. F. J. Dixon, of Winnipeg, writes to Mr. Joseph Fels on January 1st:—"We are all anxiously awaiting the result of the elections. If a few shiploads of exiled Englishmen could be shipped home, to vote, there would be no doubt as to the result. Almost everyone out here is sore at the Lords—landlords. One fact should be put up against the Tariff Reformers, and that is that you can buy better bread made from Canadian wheat in England for less money than we can in Winnipeg right in the midst of the wheat-growing district. This is one of the benefits of partial Free Trade that should not be lost sight of."

UNITED STATES.

INTERVIEW WITH MR. JOSEPH FELS.

The NORTH AMERICAN (Philadelphia) of January 10th contained a long interview with Mr. Fels on the Budget conflict in Britain.

"The example of England," he said, "is bound to have a big influence on other nations and particularly on this one. We derive our political institutions from Great Britain. . . . England to-day is the freest nation in the world. The average British subject is better guarded in his rights than the citizen of any other country. He has a greater influence in his government than the citizen of any other country has. Public opinion in England is more influential than in any other country and the Government responds more quickly to the demands of the people than any other Government on earth." After giving an accurate and exhaustive account of the issue here, Mr. Fels proceeded to apply the principle of the Budget to American conditions. "There is the Oil Trust," he said. "If it had to pay taxes on the great oil and gas fields on their true value and not just as waste lands, how long would it hold them out of the market unproductive? . . . There's the Coal Trust up through the Pennsylvania counties. It holds millions and millions of tons of coal in the ground on which it pays no taxes. The land, if taxed at all, pays only a nominal rate as wild mountain land. The result is that the Trust can mine coal or not mine it as it desires to squeeze the public. It has an absolute monopoly. If those thousands of acres and thousands of millions of tons of coal were taxed at their real value the Trust would mine all the coal it could find sale for. Result: cheaper coal and the breaking of the monopoly. . . . The same principle would apply to all monopolies. All are founded on land; railroads, gas companies, electric light, telegraph, telephone, and street railways. All are part of the land monopoly. . . . Under the new system the land will bear the taxes and capital will be encouraged to build factories to give employment to the people, labour will be encouraged to build houses, congestion will be relieved, living conditions improved and work will be steady, regulated by the natural laws and not by the will of the few monopolists.

"And all this may be the result of the Budget agitation in England. You can see why it is so important, not only to the people over there, but to the people here and in every civilised nation."

GERMANY.

LAND VALUES IN BERLIN.

A remarkable instance of the rapid growth of ground values in Berlin has been afforded by the experience of Schoeneberg, one of the rising independent boroughs comprised in the area of Greater Berlin with a tax on unearned increment. The tax was only introduced last year, and the yield was estimated at £15,000, but it is now calculated that the receipts for the year total £35,000 whereof £34,200 have already been paid in.—Reuter dispatch of January 8th.

Mr. T. G. Horsfall read a paper recently before the National Town Planning Congress at Westminster. He dealt with the system of building large tenement houses in German towns and compared it with the English system of building smaller houses. While there were some 300,000 people living in houses of one room in London there were 700,000 occupying houses of the same size in Berlin. He attributes this chiefly to the high price of land, quoting the authority of a Mr. Boehmert, who says that land costs as a rule four or five times as much in German towns as in English towns of the same population.

FRANCE.

PEASANT OWNERSHIP IN FRANCE.

The PALL MALL GAZETTE of January 7th in its Literary Notes has the following observations on the working of peasant ownership in France:—

M. H. Clement gives yet another reason for the falling off of the number of children born in France in a series of articles lately appearing under the title of "La Régime Successoral et la Dépopulation." According to him, it is in great measure due to the clauses in the Code Napoléon which limit the power of a parent to dispose of his property among his family as seems to him good, and thus leads to the breaking up of landed estates. As this is the exact end which is avowedly aimed at by Radical measures like Mr. Lloyd George's late ill-famed Budget, it is worth recording an unprejudiced opinion on the point.

By an example drawn from M. Le Play's "L'Organisation de la Famille," M. Clement shows how, in one case at least, the perpetual splitting-up of the estate caused by the necessity of providing for all the children of a family led to the reduction to poverty of a clan in the Cauterets who had been settled there for four hundred years. These people, called after the fashion of the country "les Melouga," resisted all attempts to purchase their property and presented an unbroken front to the world until 1869, when the Code Napoléon first came into force in their commune. Since then their descent has been rapid, and by 1883 their ruin was fairly complete, the mother and chief of the family dying paralysed and almost a pauper, while one of the daughters was then a maid-servant at Lourdes, and four of the sons had become day-labourers. Such tragedies can be easily paralleled, according to M. Clement, in other places, and lend

much colour to his contention that the law of equal division of the heritage has been of much disservice to the State by driving multitudes from the land.

Whether it really leads to the voluntary limitation of the number of a family is not so apparent, and involves other considerations; but it is certainly remarkable that no other European countries except France and Belgium have ever accepted a similar law, and that the South American States who adopted it for a time have one and all abandoned it. But, if the division of landed estates among all the members of a family has this disastrous effect, what may we expect of a system by which it is intended to make the State itself one of the inheritors and, what is worse, an inheritor taking by no means an insignificant share of the inheritance? Wherefore, it seems plain that the Budget, had it passed, would, so far from remedying unemployment, have increased it, and, in particular, would have helped further to drive the agricultural population into the towns to the more rapid ruin of the prospects of labour in both town and country. Which is exactly what all sensible people said at the time.

The writer of the Notes is mistaken with regard to the Budget. It is its opponents who propose to establish the French system of ownership although the system has been proved absolutely unsound in the history of a hundred civilisations.

BOOK RECEIVED.

SOCIAL SERVICE, *by Louis F. Post,* Author of "Ethics of Democracy," &c.*

We hope to review this book in our next issue. Meantime we quote Tom L. Johnson's opinion of it.

"I am inclined to think it is destined to make more converts than any other book on political economy yet written except 'Progress and Poverty.'"

*"SOCIAL SERVICE," published by A. Wessels, New York. Price, One Dollar, or 4/2 post free.

"I withdraw all argument" said Kenelm, with an aspect so humiliated and dejected, that it would have softened a Greenland bear, or a Counsel for the Prosecution. "I am more and more convinced that of all the shams in the world, that of benevolence is the greatest. It seems so easy to do good, and it is so difficult to do it, everywhere in this hateful civilized life one runs one's head against a system. A system, Mr. Travers, is man's servile imitation of the blind tyranny of what we, in our ignorance call "Natural Laws," a mechanical something through which the world is ruled by the cruelty of General Principles, to the utter disregard of individual welfare. By "Natural Laws" creatures prey on each other, and big fishes eat little ones upon system. It is nevertheless a hard thing for the little fish. Every nation, every town, every hamlet, every occupation, has a system, by which, somehow or other, the pond swarms with fishes, of which a great many inferiors contribute to increase the size of a superior. It is an idle benevolence to keep one solitary gudgeon out of the jaws of a pike. Here am I doing what I thought the simplest thing in the world, asking a gentleman, evidently as good-natured as myself to allow an old woman to let her premises to a deserving young couple, and paying what she asks for it out of my own pocket, and I find that I am running against a system, and invading all the laws by which a rental is increased and an estate improved."

From Kenelm Chillingly by Lord Lytton.

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THE LANDLORDS' LAW.

WHAT THE LORDS ARE FIGHTING FOR IN YORKSHIRE.

(Leaflet No. 15.)

What the People Pay and the Landlords Receive—For Water.

In 1903 the people of Leeds found it necessary to secure a better water supply. For that purpose they had to pay Lord Masham £68,932 for 537 acres of land at Colsterdale and Leighton, Lord Masham retaining all the sporting rights. This land was valued at less than 12s. per acre for rent. Thus the Leeds ratepayers had to pay £120 per acre, or 200 years' purchase of the rateable value on which Lord Masham paid rates. This is about ten times its fair value.

The people of Harrogate paid Lord Masham £25,000 for 106 acres of land to extend their water supply, or £240 an acre.

Lord Masham voted against the Budget. Under the present law he is not asked to leave one-halfpenny out of his tens of thousands towards the rates. The overworked and underpaid men and women of Leeds and Harrogate have to pay these rates out of their small earnings. **This is the Landlords' Law.**

What the People Pay and the Landlords Receive—For Sanitation.

In 1909 the people of Leeds required land for sewage works. Last August they had to pay the Hon. E. Lindley Wood £149,644 for 610 acres on Templenewsam estate. The rateable value of this land was £1 7s. 6d. per acre. The Leeds ratepayers paid £245 an acre, or 180 years' purchase of the value on which Mr. Wood paid to the rating authorities. **This is the Landlords' Law.**

Land Values in Business Centre.

By paying rates to bring in water and to carry out a sewage scheme the ratepayers send up the value of land in the city. In 1862 a plot of land in Park Row, Leeds, was offered for sale at £31,460 per acre. In 1893 the next plot but one was sold at the rate of £145,200 per acre. In 1898 the plot next the first one was sold at the rate of £278,300 per acre, **an increase of £246,840 over the neighbouring plot in 36 years.**

In 1897 a site overlooking City Square sold at the rate of £363,000 per acre.

Out of these hundreds of thousands the landlords pay not a half-penny to the rates. But during the last ten years the ratepayers of Leeds have paid £6,528,076 to maintain and improve their public services, to maintain and increase the value of land. **This is the Landlords' Law.**

Sheffield's Loss and the Landlords' Gain.

Between 1767 and 1839 thirty-five Acts were passed permitting over 63,000 acres of common lands within twelve miles of the Sheffield Parish Church to be made private property. By the Bradfield Enclosure Act passed in 1811 the Duke of Norfolk of that time got 7,000 acres. Other members of the House of Lords have shared largely in the division of these public lands, and where the people used to walk freely and feed their cattle, sheep or geese, they are now warned off by the notice, **"Trespassers will be Prosecuted."** Without any right to use the land as their fathers used it, without any share in its value, the people of Sheffield have to pay rents to the landlords and rates to the Council to maintain the value of the stolen land.

In 1823, 690 square yards in South Street Moor, being part of land which had been enclosed in 1779 by Earl Fitzwilliam was let for 99 years at a ground rent of £12 10s. Negotiation for the renewal of the lease is now (1909) proceeding on the following basis :—Surrender of 13 years unexpired term, new lease at ground rent of £225, present buildings to be improved at cost of £1,000, or to be rebuilt at a cost of £5,000. **No wonder the Duke of Norfolk and Earl Fitzwilliam voted against the Budget! That is what the Lords are fighting to maintain. This is the Landlords' Law.**

WHAT THE LORDS ARE FIGHTING FOR IN BIRMINGHAM.

(Leaflet No. 16).

Birmingham Land Values—What the Landlords receive.

In 1550 King Edward VI. gave to the Grammar School Foundation a piece of land. The rent of this land was then £19 per annum. Since that time Birmingham has become a large city, and this land, which lies near its centre, yields more than £40,000 per annum in ground rents.

In 1830, 700 square yards of land at the corner of New Street and Bennets Hill were let on lease at £69 per annum. In 1905 the same site was let on a new lease at £975 per annum.

In 1901 the Corporation paid £4,400 for 83 square yards of land to widen New Street. This is at the rate of £256,500 per acre.

In the heart of the City there are some 82 acres belonging to the Colmore estate. In 1904 the people of Birmingham required 9,890 square yards, or about 2 acres, of this land for the Council House Extension. Under leases which had expired these 2 acres were let at less than £250 a year, but under the new lease the Council are required to pay £5,400 a year.

What the People Pay.

During 1908 the ratepayers of Birmingham paid £92,000 to maintain the streets, £30,500 to light them, and £20,300 to keep up the Fire Brigade. During the last three years alone the ratepayers have paid £3,017,327 in rates. Within recent years there has been an expenditure of £8,250,000 on a water supply, £3,785,000 on gas and electricity supply, £1,249,000 on the tramway service. All this money has been spent by the Birmingham ratepayers to create and maintain land values for Birmingham landlords, and out of the hundreds of thousands received by the landlords they are not asked to pay one half-penny to the rates. The poor, the unemployed, the overworked and underpaid, the busy men and women occupying houses, factories, and shops have to pay all. **This is the Landlords' Law.**

The People's Burden and the Landlords' Reward.

The Birmingham Improvement Scheme was started at the expense of the ratepayers in 1876. Corporation Street was carried through the "unhealthy area," and while large sums were paid for the land acquired, the value of the adjoining land was greatly increased. The landlords are receiving higher rents as a result of the improvement, while in 1908 the yearly charge on the ratepayer was £23,000 on the debt incurred. **This is the Landlords' Law.**

On June 17th, 1884, Mr. Joseph Chamberlain, giving evidence before the Housing Commission, said :

> "With regard to all these improvement rates I cannot understand why the ground landlord should escape from his share of the contribution. At present it is charged upon the occupier. It appears to me that the ground landlord is benefited immensely by the general improvement to the place to which the improvement contributed, and I do not see why he should escape scot free."

Mr. Chamberlain was right, but still : **This is the Landlords' Law.**

The Landlords wait for Rent—The People wait for Work and Healthy Homes.

The Birmingham City Surveyor, at the enquiry regarding the extension of the City boundaries, on December 30th, 1909, said to the Local Government Board Inspector that "the area of land available for building, but at present unbuilt upon in the City, was 3,554 acres," yet at this moment there are more than 30,000 "back-court" houses in Birmingham, where the people are deprived of adequate accommodation, light, and air. These houses are taxed. The landlords hold up their untaxed land for higher rents and much building capital is unemployed, and there are many builders out of work who would willingly build new and better houses. **This is what the Lords are fighting to maintain. This is the Landlords' Law.**

WHAT THE LORDS ARE FIGHTING FOR IN BERKSHIRE.

(Leaflet No. 19.)

Holding back Land from the Labourers.

Cookham is a typical Berkshire Parish. While most of the land is under farms or market-gardens, there is a growing demand for building land. Sites cannot be got except at too high prices, yet there are hundreds of acres suited for the erection of houses and for small holdings. There is hardly ever a cottage to let. The owners ask from £400 to £600 per acre for the freehold of this land, or from £20 to £30 per acre ground rent. This high price keeps the labourers out, and so there are slums and overcrowding in beautiful Cookham! Instead of being rated at £20 per acre, the value which the owners place on it, the land is only rated at 20s. per acre, and so they can afford to hold it out of use. **This is the Landlords' Law.**

Rating the Labourers' Cottages.

Nine workmen's cottages at Cookham, occupying 950 square yards of land, are rated at £10 10s. each, or £94 10s. for the nine. That is, nine workmen's families who can only get one-fifth of an acre on which to live are rated at over ninety times the amount at which the landlord is rated for a full acre. The workmen have to pay, in rates, 450 times as much as the landowners, because they live in houses, the erection of which has given employment to builders, while the landowners have kept their land idle, and kept men out of work. **This is what the Lords are fighting to maintain. This is the Landlords' Law.**

The People's Law.

The Budget is the people's law. It provides for the separate valuation of land and improvements. It makes it possible for the tax-collector to get at the landowner, and to take back for the benefit of the people the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses, and food can be relieved of taxation. **This is the People's Law.**

THE SHOPKEEPERS' BUDGET.

(Leaflet No. 17.)

His Enterprise and the Burden of Rates and Taxes.

Of all the units of our population, the shopkeeper, no matter in what city or town or in what part of that city or town, is one of the most useful, and helps forward the prosperity of the district in which he operates as much as any other. It is his activity and business energy which play a large part in bringing about the progress and prosperity of his particular district and so indirectly of the nation. But instead of being encouraged to persevere, and being rewarded for his enterprise and energy, he is discouraged and penalised. The reward he gets often decreases in proportion to the labour and enterprise he expends. The more he spends in improving his premises and fittings, the more rates and taxes he has to pay.

A short time ago, Messrs. Craven and Speeding Brothers, of Sunderland, erected some new buildings and installed some new and improved machinery. **As a reward for their enterprise, round came the Rating Department of the Corporation and advanced the assessment of the firm by £500 per annum!**

Similar conditions prevail throughout the kingdom. Industry is penalised and enterprise discouraged everywhere.

In one of Glasgow's busy streets there is a building which cost £4,700 to erect and the ground rent of which was £30. The premises were fully let, and the feuar, or lessee, being an enterprising individual, and knowing that it would be an advantage to have a new frontage and wider staircases, among other alterations, had these changes effected at a cost of £1,500. What happened? The City Assessor came along, admired the changes, and put up the assessment from £270 to £375, making a difference in the yearly payment of the rates of over £30. This is the encouragement meted out to progressive and enterprising business people. **Fined £30 a year for improving their business premises!**

His Goodwill and the Landlords' Power.

The more a shopkeeper creates a goodwill and becomes identified with his site in the street, the greater power the landowner has over him when he wants to renew his lease. In times of prosperity he is apt to lose sight of the heavy weight he has to carry, for his profits are good; but after a year or two of slackness in trade he feels that he is only really working for the landlord and the rating authorities. Everything seems out of joint with him and his affairs. He economises, takes no business risks, loses opportunities, worries and works longer, gets sick at heart and queer with his bank.

Many tradesmen who ten years ago made up their minds to retire at the end of five years with a larger competence than they then had, are still in business lamenting that they did not retire when they had the opportunity. Instead of increasing their savings, they found the opportunity of retiring at all gradually disappearing. They have been doing their duty to the community, trying to help on commerce, and have been punished for their pains. They have had to pay in order to increase other people's incomes, for they have contributed largely to the increase in land value that has taken place in every business and commercial centre, and which invariably finds its way into the landowners' pockets.

Confiscation of the Results of Industry.

This despotic power which the landowners have, enables them to confiscate the results of business and commercial activity and talent. Here is an example:—

The lease of premises in Piccadilly, occupied by an old-established and famous firm indentified with the premises, was renewed in June, 1909. The expired lease itself was a renewed term of 20 years. **The old rent for the land and buildings was £800 per annum. The new rent for the land alone is henceforth to be £1800 per annum, and the lessees are to erect a costly building, which at the end of the lease will revert to the landowner.**

What has happened in Piccadilly has happened in every growing town. The landowner swoops down and carries off the fruits of industry.

At Sheffield practically the whole of the more important part of the city belongs to the Duke of Norfolk, whose predecessors let the land to people who built steel works and many other kinds of industrial premises, thus making Sheffield a large and famous town and the land valuable. For some years past these leases have been falling in and enormous values reverting to the Duke. In South Street and Broad Street Park, Mr. Unwin, a draper, held a lease from the Duke at £5 1s. per annum. The lease had 6½ years to run, To secure a renewal Mr. Unwin had to surrender the 6½ years' unexpired term, accept a lease for 40 years only, pay a rent of **£150 a year instead of £5 1s., spend £1000 in improving the buildings, and continue to pay all the rates.**

Restricted Use of Land—Restricted Trade and Unemployment.

Under our present system the use of land is restricted, and men having control over land are encouraged to hold it out of use while people are working around and increasing the need for it, and, consequently, the value. They hold on just as long as they think suitable, in order that, as a consequence of the increasing activity and numbers of the people in the vicinity, and the demand for this land becoming greater, they are enabled to demand a high and, in many cases, exorbitant price or rent for its use.

This restricted use of land is extremely harmful to the interests of trade and commerce, because land being the fundamental factor in all production, whether of food, manufactures, or any conceivable article of domestic or commercial use, the restricted use of land must mean restricted production, whether manufacturing or agricultural. This affects the shopkeeper in several ways. The manufacture of the articles he stocks being restricted, they are more costly than would otherwise be the case, consequently he must charge a correspondingly high price, and so restrict the demand for them. Again agriculture and manufacture being restricted, employment is restricted. People are out of work, causing fierce competition for what employment there is; thus wages are lowered, lowered, in fact, as far as they possibly can be. This unemployment hits the shopkeeper in two ways. In the first place, his customers are impoverished, and so purchase less; and, secondly, rates are increased to meet the expenses of unemployment evils, poor law relief, and the workhouse.

To Free Industry and Encourage Enterprise.

Surely there is something wrong here. The system which takes so much from the industrious shopkeeper, so indispensable a member of the community, and enriches the idle landowner, who contributes nothing to the welfare of the community, is absurd and out of date. **A new system of rating and taxation is required,** so that when an individual works hard and well, instead of being discouraged by being mulcted in heavy rates and taxes, as is now the case, he would be encouraged to increase his efforts by the exemption of his improvements from rates and taxes. **This could be accomplished by adopting the Land Values system of taxation**—that is, all rates and taxes should be levied on the value of land. This is the only equitable method; for just as the increased value of a shopkeeper's business is due to his own energy, enterprise, and ability so is the value of land due to the presence, activity and enterprise of the people on and around that land. As the land owes its value to the energies of the people, it is only

just and fair that the people should utilise that value to meet their expenses as a community, expenses incurred in road-making and repairing, scavenging, cleansing, and the thousand and one things that are necessary where people congregate.

Free Land means Free Industry.

A tax on the value of all land would induce the land-holders either to make good use of their land, or to meet on reasonable terms those who require its use. Land thus being made accessible, agriculture would be revived, manufacture stimulated, employment increased and better trade secured. The shopkeeper would get his stock cheaper, his customers would be better off and purchase more, and when he enlarged his premises he would not be oppressively rated. When his lease fell in, and he wanted to renew his tenancy, the landlord would be more anxious to treat with him in a reasonable way.

Shopkeepers, having much to gain, should make it part of their business to help push along this much-needed and long-delayed reform of our rating and taxation laws.

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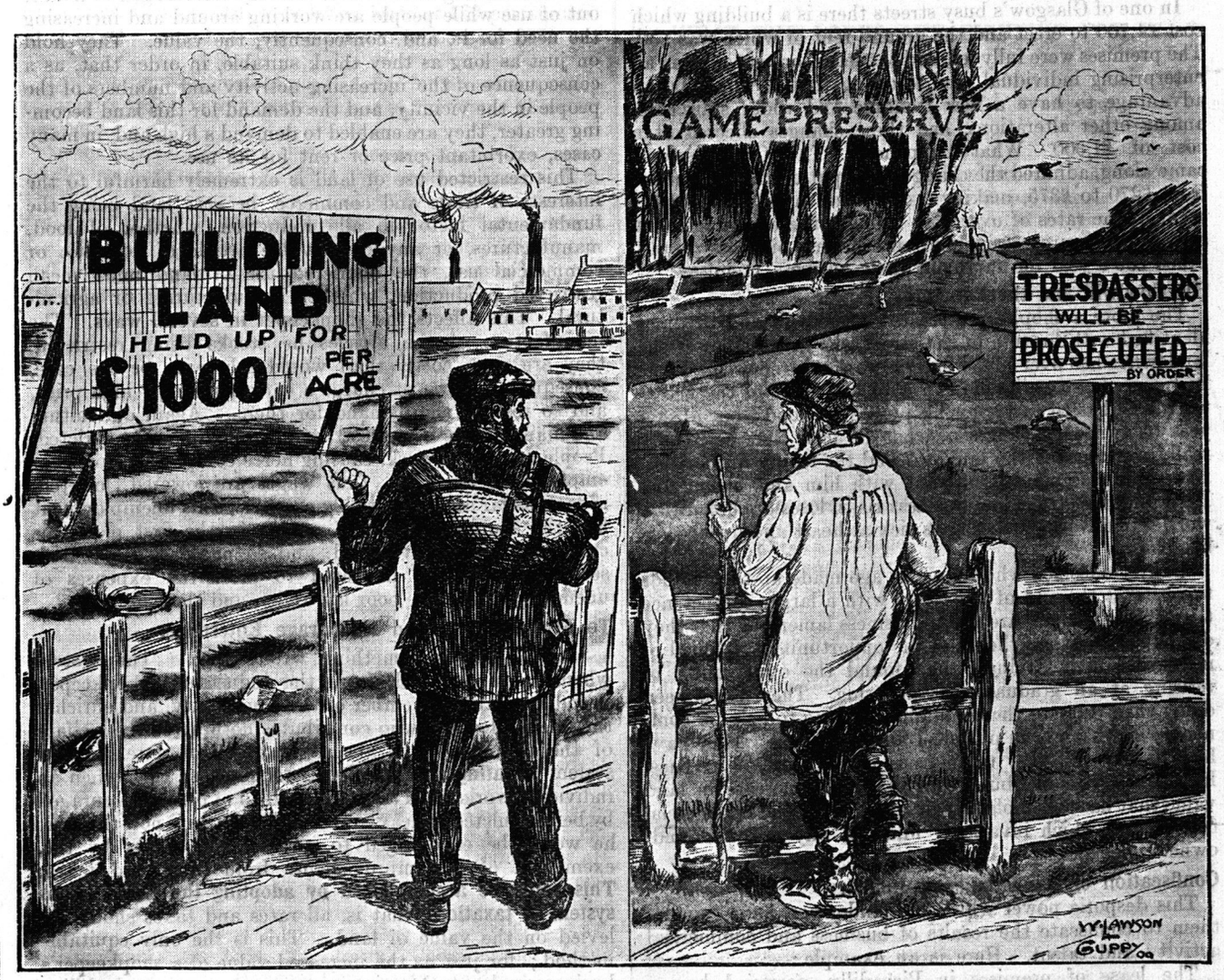

BILL SMITH "Seems to me, mate, wot's put you out of a job 'as put me out."

HODGE: "That's right, we must vote Progressive; idle land means idle men."

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NOTES OF THE MONTH.

The Cause of the Crisis.

On December 10th, in his speech at the Albert Hall, the Prime Minister said: "We shall not assume office, and we shall not hold office, unless we can secure the safeguards which experience shows us to be necessary for the legislative utility and honour of the party of progress." Speaking at the National Liberal Club a few days earlier, the Chancellor of the Exchequer said: "I would not remain a member of a Liberal Cabinet one hour, unless I knew that that Cabinet had determined not to hold office after the next General Election unless full powers are accorded to it, which would enable it to place on the statute-book of the realm a measure to ensure the limitation of the veto."

The Irish Nationalist Party, and some of the more Radical section of the Liberals, have put the most obvious and literal interpretation upon these statements, and are pressing the Government to carry through a measure limiting the veto of the Lords before they pass the Budget. Mr. Asquith has definitely stated that he never intended to obtain assurances from the King which would enable him to do this. On February 21st he said:—

"I see that in some quarters I am supposed to have intended to convey that a Liberal Ministry ought not to meet the new House of Commons unless it secured in advance some kind of guarantee for the exercise of the Royal prerogative. I have been engaged for many years in political life, and I do not think that even among those opposite there is anyone who will deny that I am a man of my word. (Ministerial cheers.) If I had given such a pledge as that I should not have been standing at this box. **I have not received any such guarantees, and I have not asked for them.**"

This statement roused the indignation of the Nationalists and Radicals, but we cannot agree with their views. We think they fail to appreciate the magnitude of the struggle on which we have entered. The Lords cannot be deprived of their political privileges within a few weeks, nor perhaps within a few Parliaments. They will only be deprived of their power when the people realise that by its exercise the Lords are depriving them of something which is of vital interest and importance to them. Nothing that the Lords have rejected appeals strongly enough to the people. The Budget was the first thing that did, but the people do not yet know how much the Budget and its sequel contained for them. When they do understand this, the veto will soon disappear. The weakness of the Government is due to the fact that the merits and meaning of the Budget were not sufficiently explained.

The London County Council Election.

The election for the London County Council takes place on March 5th, and is exciting more than ordinary interest in view of the declaration of the leader of the Progressive Party, in a manifesto published on February 7th, that "at this election the taxation of ground values will come at the top of the Progressive programme; 'Back up a Budget which makes a beginning in relieving our rates,' will be inscribed on one of our banners"; and the fact that in all probability an official valuation of land apart from improvements will shortly be commenced. Thus for the first time it is possible to promise, with some degree of confidence, a reduction in rates, to be accomplished by rating on land values.

The United Committee and English League for the Taxation of Land Values are taking an active part in the campaign on behalf of the Progressive candidates. Speakers are being provided, and some effective leaflets have been published by the United Committee, dealing with the anomalies of our present rating system, and explaining the benefits of the new system. In addition a small speaker's handbook has been issued, dealing with the question generally, and giving many concrete examples for use in speaking.

The New Policies.

Beneath the changing and conflicting views which have found such large expression since the Election, there has been a steady development of policies on both sides. The interview with Mr. Chamberlain, which we give in another column, is the best indication of the stiffening process in the demand for Tariff Reform. The Tariff Reformers have had enough encouragement to redouble their activities. Mr. Hewins, secretary of the Tariff Reform League, who fought and lost the Shipley Division of Yorkshire, declared that "the distinctively Tariff Reform organisation requires to be increased tenfold in efficiency, before we can expect to make any proper headway against the Labour propaganda." By the Labour propaganda here Mr. Hewins means the Taxation of Land Values. Associated with this Tariff Reform programme is some shapeless scheme of social

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and land reform. Mr. Chamberlain advocates "some serious and definite proposals with regard to the land question. He had always been in favour of increasing the number of occupying owners and helping them in every way with the resources of the State." Against these Unionist schemes we have still the Budget, representing the policy of the Government, but after what has happened, we have a right to expect that this policy will be speedily developed and strengthened.

The Liberal Campaign.

One promising result of the Election is the outburst of activity on the part of the Liberals. THE DAILY CHRONICLE and THE DAILY NEWS have started funds for a campaign throughout the country. We have a word of warning for these Liberals, who in the first statements of their policy have only declared that they are going out in defence of Free Trade. There is a grave danger to Liberals and Liberalism in playing this Conservative part too long. Speaking of the reactionary policy of the Conservatives and the House of Lords in the Albert Hall, Mr. Asquith said: "The result is, what at first sight seems a paradox, that we, the progressive party, find ourselves here to-day in the first place, occupying Conservative and Constitutional ground, defending the liberties which have been transmitted to us from the past, against the invasions and usurpations which, for the first time, received the official countenance of the Tory Party." Quite apart from the interests of party the welfare of the country demands much more than a reactionary party on the one hand and a Conservative party on the other. If account is taken of the volume of legislation which comes out of the Parliamentary mill, or of the policies which are advocated by the leading statesmen, it would be difficult to find anything considerable that bears the mark of Liberalism or Freedom. Yet the country needs more of these things and would appreciate them.

Referring to THE DAILY CHRONICLE fund, THE INVESTOR'S REVIEW of February 5th says: "He (the rural voter), should be instructed not only in the meaning of a protective tariff by help of illustrations from the conditions of other countries now groaning under this curse, but he should be taught something of the history of landowning in his country, and of the relation between prices, wages and rents."

Mining Developments.

A splendid new seam of coal—described as the nearest approach in the Midlands to the Wallsend of Tyneside—has just been found at Longton, Staffordshire. The seam is six to eight feet thick, and is believed to underlie the entire area of the north-western side of the Potteries coalfield, about 300 feet below the well-known Cockshead seam. The Bullhurst coal, as it is classified, is extensively used for gas and coke making, and for the London house-fire market, and so one result of the new find may, perhaps, be cheaper supplies for our metropolitan millions. We may hope so, at any rate. The growing importance of the Staffordshire coal industry is exemplified by Lord Dudley's great mining venture in Baggeridge Woods, a beautiful woodland district four miles or so equi-distant from Dudley and Wolverhampton, which is being developed rapidly, and is now being fitted up as the largest colliery in the world. The plant has been designed to wind three thousand tons in eight hours, and at present there is no colliery in the country of such capacity, though it is pretty nearly approached by the Cresswell Colliery, which, however, draws from two shafts, where Baggeridge is to draw from one only and so lessen working expense. The bringing of the mine into full working service means the giving of a fresh lease of life to Midland mining, and the opening of a new industrial era. Preparations are being pushed rapidly forward, and it is anticipated that the end of the present year will see the pit in active operation.

These evidences of the unexhausted wealth of our natural resources are encouraging, but somehow or other politicians and Press people seem to have little appreciation of the importance of this fact. They point to an increase in trade, especially in exports, but pay little or no attention to such increases in production which are the main causes of the increases in trade.

Overcrowded Schools at Tottenham.

The Board of Education has sent a letter to the Tottenham Education Committee stating that the information in its possession discloses a state of affairs in the overcrowding of schools in the parish, "probably unequalled in the rest of England." It, therefore, deducts £1,543, or £1 per head for each unit of overcrowding. The Committee have resolved to appeal on account of the financial position of the parish, and to point out that the Board itself is partly responsible for the state of things owing to its recent re-assessment of school places, which limited the accommodation, to the action of the Local Government Board in having refused a loan for a temporary school, and to the high prices demanded for land, the London County Council having asked £3,000 an acre and another owner, against whom compulsory powers are to be put in force, a sum nearly approaching that price.

The MORNING POST of February 17th gives this information. We should think that this is a case for prompt and serious action. The policy which leads to such a mischievous state of affairs is surely indefensible. Nothing essential to life and health seems to be secure to men so long as land monopoly exists. In this matter of getting school accommodation, the inhabitants of Tottenham and Walthamstow, northern and north-eastern working-class suburbs of London, have to wage a deadly war against landlordism.

Progress Increases Inequality.

The injustice of the present electoral basis was brought out clearly in the recent election. The principle of taking a man's land or house property as the basis of his right to vote was always unjust, but it is only now with the advance of science and engineering that this injustice is beginning to appear on a colossal scale. A hundred years ago a man might have twenty-five votes, but with the help of the stage coach he might only use three; now with the advent of the train and the motor car he can use seventeen and when the airship comes he may use the full twenty-five.

Mr. W. W. Walker, of Henley, has voted seventeen times during the election, and his brother, Mr. J. W. Walker, thirteen times. According to the HENLEY AND OXFORDSHIRE STANDARD, Mr. W. W. Walker, began by giving nine votes in three days, travelling by train and motor-car. The places were Henley, Stratford-on-Avon, and Wallingford on the first day; Basingstoke and Saffron Walden on the second day; and Wycombe, Newbury, Alton and Witney on the third day. During the next four days he visited Ely, Banbury, Cirencester, Evesham, Yoevil, Devizes, and Farnham. In all, Mr. Walker covered 1,315 miles by train—by sixty-five different trains—and 110 miles in twelve different motor-cars. Mr. Walker complains, the newspaper says, that, through the laxity of political agents, he has lost three votes by not being put on the registers at Windsor, Stroud, and Warminster, places where he and his brother are entitled to votes. In all, Messrs. J. W. and W. W. Walker (who are proprietors of Walker's Stores) are entitled to fifty votes between them (twenty-five each).

There is another case recorded of a gentleman, who voted six times in one day and travelled 276 miles to do it, with the help of a motor-car. "He was not to be beaten, with six votes for Tariff Reform in his pocket. The secrecy of the ballot did not worry him. It was Tariff Reform or nothing, and he meant to poll the lot."

"Many Remedies."

Mr. Sidney Webb gave the fourth lecture of a series on "Unemployment: Facts, Causes and The Remedies," at the London School of Economics on February 10th. There seem to be two defects in Mr. Webb's argument. He fails to make his case clear and he repeats what is now, an old, old story, about the *laissez-faire* policy. "The State," he said, "had always neglected to look after those who might be described as martyrs of industry. For too long they had been dominated by a set of people, who said it was best to let things alone. The Liberal assumption was that on the *laissez-faire* plan things would right themselves in the long run." The inaccuracy of speaking of unemployed men as martyrs to industry instead of as martyrs to privilege or monopoly, or to positively wicked State legislation, is a little worn out. This contention had a fascination for comfortable students of economics for many years. It is time that the old platitude about Liberalism and *laissez-faire* was dropped. There are three schools of thought with regard to this problem of unemployment: (1), those who maintain or wink at the privileges that cause it, and take little or no account of the victims; (2), those who maintain or wink at the privileges that cause it, and who doctor up the victims and send them back through the torture-mill again; (3), those who believe that the privileges which cause it should be razed to the ground, and work for this end.

Child Emigration.

The social unrest expresses itself in a multitude of forms. A new move has been made for the emigration of children from our towns to the Colonies. The MORNING POST has given itself to this proposal, and one of its correspondents, Mr. R. Palmer, of Oxford, urges that "a definite scheme should be inaugurated, which should be the complement of Tariff Reform in reducing unemployment to a minimum." These movements illustrate the amusing positions taken up by the Tariff Reformers. Sir Gilbert Parker and his friends come out one day with the cry, "Tariff Reform, and back to the land," and another crowd come out the next day with the cry, "Tariff Reform, and away from the land, over the sea." Nevertheless, we are making steady progress in the midst of these changing views.

An Escape from the Reversion Net.

A few days ago the LIVERPOOL MERCURY announced that the leases on the Sefton estates were to be extended on renewal to a term of 999 years. The present leases are for 75 years. This is the first case of any importance of an attempt to evade the operation of the Reversion Duty, but it illustrates the weakness of these Budget proposals. The endeavour to secure a portion of the land value by limiting taxes to such conventional lines as the termination of leases is too ineffectual to accomplish anything. Such a provision will cause a great deal of trouble to those who attempt to carry it out, as well as to those who attempt to evade its operations. The principle of the Taxation of Land Values if consistently applied would catch everything in its sweep, but when that principle is torn into fragments, it tantalises the fisherman, who uses it as a net, and does little else.

The View of a Successful Business Man.

Mr. John Cowan, chairman of Redpath, Brown and Co., Ltd., Steel Constructional Engineers, Edinburgh, Manchester, and London, speaking at a meeting at Penicuik on January 22nd, said his firm had leased land of a marshy nature near the Thames. The rent of the ground previously was £50, but under the lease the company had to pay a rent of £1200. We understand that this land is situated at Greenwich, just off Blackwall Lane.

Discussing the Unemployment question, Mr. Cowan cited his credentials, as a member of the Distress Committee in Edinburgh as well as of a Commission which inquired into the best means of finding employment for Highland boys. On this last point, he asked why these boys should ever have to leave their Highland homes and come down to our cities. It was because the landlords would not give the use of the land, when God himself had given it to the people.

When men of such proved business experience speak in this sane yet sympathetic way about business matters and social problems, there is great hope for the future of our country. It indicates that the Taxation of Land Values is making consistent progress in the worlds of business and morals.

The Unsettled Question of Small Holdings.

That every scheme providing small holdings has failed is proved by the perennial springing up of evidence in the most impartial quarters. Here is an instructive note from the MARK LANE EXPRESS of January 21st:—

> "In last week's NORTHERN NOTES reference was made to a successful allotments farm where the rents average 24s. an acre. The landowners inclined to fix low rents are few, and glancing cursorily through the minutes of a county council allotments and small holdings committee, it is a matter for surprise to notice how many are the futile negotiations to secure land at a figure sufficiently reasonable.

Take a typical case.

> An enquiry relating to 23½ acres was made by the land agent of a council, and he reported: 'Part of the land is in a very bad state, and the rent of £42 per annum is excessive.' Result, no further action to be taken. Another farm of over 100 acres was sought after. The rent asked was 31s. 9d. per acre. Existing buildings in bad repair, and would not divide. To erect a new house and buildings would entail an expense prohibitive of recouping the council for the outlay. And so on *ad infinitum*."

We had occasion, a short time ago, to remark that the rejection of budgets was the lifelong business of the Lords, and we are not surprised that this impartial agricultural writer has noticed "how many are the futile negotiations to secure land at a figure sufficiently reasonable." This is the very centre of every tormenting problem which confronts legislators, and during this new Parliament, they should be made to appreciate the importance of considering it. It would be a great advantage if these legislators simply walked round this question, looked at it and asked what it meant. Having done this often enough they might realise that a greater outrage than the violation of the British Constitution is perpetrated every day. The rejection of national Budgets every year would be utterly intolerable, but no less so is the rejection of innumerable individual Budgets. Something even more sacred and more fundamental than the British Constitution is at stake here.

Unequal Rating in London.

A good illustration of the undervaluation due to our present system of assessment is the historic Holland House, situated in the midst of a private park of 70 acres. Its rateable value is only £2,917, or a little over £40 per acre per annum, although it was estimated, twenty years ago, that the land alone would sell for £10,000 per acre. It is situated in the middle of the Holland Ward of the Royal Borough of Kensington. The rest of the property in this ward extends to about 360 acres, and is rated at £325,000, or £900 per acre per annum.

The DAILY CHRONICLE of January 10th calls attention to this case, and points out the necessity for a new and impartial system of valuation.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

AN INTERNAL CONFLICT.

What is outside of the melting-pot now? The Budget was breaking down the cast-iron land system which binds men and industry in chains, and, as if in sympathy with the fate of this strongest pillar in the temple of privilege all the accessory jewellery and ornaments were in the crucible, or on their way towards it. Everyone, except the timid Liberal, seemed ready to throw in something which he had hitherto defended as admirable and sacred and to take out something new. Landlords on the large scale, so often praised as indispensable bulwarks of the State, were to be melted down into small owners with the help of Unionist land banks and co-operation. The House of Lords, which had so nobly stood between the country and Socialism, was to be recast in another mould—by its own members. In the crisis precipitated by the Budget no institution or policy seemed to escape attack. The result has been a great advance in political interest. The thought that has been awakened has been largely the correct thought which precedes correct action, and correct action in politics quickly affects the lives of the people for good.

Since the election there has been a renewed attempt on the part of Unionists to formulate a land policy, and we devote considerable space in this issue to the reproduction of statements of that policy by the leaders. These statements have been called forth by the demands of their supporters. Tariff Reform, in spite of the pretensions of its advocates, does not satisfy the Unionist electors. The question of trade, whether under a protective tariff or a revenue tax is superficial, and it is well for the country that the common people are compelling the shallow politicians on either side to deal with the deeper problem of production. Let the present system of trade be maintained, it acts on a system which checks and destroys production. Establish Protection, it acts on the same system. The land question, the question of obtaining opportunities to produce, of finding secure tenure, of retaining the fruits of one's toil, is up, and there are men in the country, who, by God's help, will not suffer that question to go down, in spite of evasion and shuffling on either side.

While all this may be a tribute to the success of our work, the present is no time for relaxation of effort. The Unionists are vigilant enough, and are doubtless ready to apply their Irish land policy to Great Britain, but this is not the quarter from which the gravest danger threatens. The immediate cause for apprehension lies in the internecine war that rages between the two distinct parts of Liberal policy, the two hostile elements which were present in the Budget itself. In the highest places of the Liberal party influences have been working to perpetuate the division of policy, to prevent the consistent application of Liberal principles to the reform of our land system. These influential people are active in belittling and repudiating the Taxation of Land Values. Previous to the election the Liberal Publication Department issued a pamphlet for farmers. The whole effect of this pamphlet is to discredit the Taxation of Land Values in the view of farmers, and to exalt the regulative legislation which is indicated under such headings as *Fertilisers and Feeding Stuffs Act, Butter and Margarine Act, Destructive Insects and Pests Act.* The first sentence in this pamphlet runs: "It cannot be too strongly and definitely stated that in the Finance Bill agricultural land is not taxed." This is printed in heavy type. Under the heading *Increment Value Duty* the leading sentence is: "No duty is charged in respect of agricultural land," and, worst of all, under the heading *Undeveloped Land Duty* the first statement is: "Similar provisions, carefully safeguarding the interests of agriculture, govern the collection of Undeveloped Land Duty."

This is a sufficient indication of the views which have vitiated the Liberal policy on the land question. Turning to another side of Liberal activity, to the acts and speeches of leaders, the history of the past year offers, perhaps, the most humiliating spectacle that has been witnessed for many years in politics. The introduction of the Budget, the wonderful manner in which it rallied the Liberal party and won support in the country, the searching of hearts and purgation which it worked among politicians, its efficacy in forcing the Lords to an unconstitutional action, the coldness of its treatment by a large number of its nominal sponsors, its utter abandonment in the Prime Minister's Albert Hall speech, his reaching out in preference to Home Rule, his raising of Welsh Disestablishment,—neither of which, as they have been presented to the country, is calculated to win sufficient support—and, most fatal of all, his emphatic yet careless and loose treatment of the constitutional question in all its emptiness, a question which can only be raised and made ripe for treatment by the advance of some proposal as popular as the Taxation of Land Values and as objectionable to the privileged classes, the abandonment of the current Budget in the subsequent campaign, and the return to the defence and explanation of the 1846 Budget with all the tedious repetition of the speeches and articles that have been heard and read for the last seven years—all this mistaking of routes and landmarks and movements, all this blind leading of the blind, all this dragging of reluctant people who saw and knew better into diverse courses,

has taken place. Does anyone wonder that it has ended in humiliation?

Liberal Ministers chose the constitutional question as the fighting issue. It was unripe as an issue, and the choice, weak and mistaken in itself, led inevitably to mistakes in the handling of the subject. Mr. Redmond, as he was bound to do, has taken advantage of these mistakes, and, soon or late, the result will be confusion. There is no one who hoped to see a new era of freedom and prosperity open in Britain who will not feel the keenest disappointment and regret. Let us be candid with ourselves in this crisis. Let us recognise that ignorance of politics and economics and the consequent inertia are widespread and deeply rooted in the Liberal Government, that the Liberal policy in so far as it is determined by what Cobden called the Whig element is all against liberalism and progress.

The insolent and false assumption of the Liberals who are now starting new campaigns in favour of the old Free Trade is that the people of this country do not understand the meaning of Free Trade. They have had experience of it for sixty years. They have been hungry, they have gone with insufficient clothing, they have been poorly housed, they have had little scope in business, and have been obliged to kick their heels in idleness instead of developing their powers. The narrowness of their circumstances has made them bitter and blighted their instincts of love and generosity. This is the school and this is the language in which millions have learned the meaning of the present system, and the message of the Free Trader delivered in the language of statistics and theory is that the present system is good, by implication the best.

This stubborn conservatism which affects the Liberal party must be shaken off. The presence of injustice and the absence of liberty in the matter of using land are intolerable. What does it profit the farmers and labourers to-day that steam mills and binders do the work formerly done by flails and hooks, that fertilisers increase the crops tenfold? Mechanical and chemical progress unaccompanied by justice that moves and adapts itself to new conditions is a progress which tortures and destroys men. So long as the Government and the Liberal Publication Department assume that the Land System as it affects farmers or labourers is satisfactory and just, so long as they display their anxiety to safeguard the interests not of agriculture, not even of the ordinary improving landowner, but to respect and safeguard the prejudices of the worst obstructive landowner who rejects and drives out the men who would develop his land, there is grave danger that the country will accept any alternative to this policy that may be offered. The fall of the Government which stands for this policy is no loss to the country.

J. O.

THE UNIONIST POLICY OF OWNERSHIP.

TWO-THIRDS of the land in Germany used for agricultural purposes is owned by peasants, the other third is in the hands of the great landowners. By far the greater portion of this land is farmed by the owner; only a small portion is let to tenants, and this little is mostly owned by the State or by public institutions which endeavour to leave it as long as possible in the hands of the same tenant or his family. The result of this division of ownership is a great stability; the vocation and the home are one, while love for his birthplace and for his possession acts as a final incentive to the farmer to retain for himself and his family the property he has inherited from his father. This is only possible, however, if great industry is exercised and many of the joys and pleasures of life are foregone. In many cases it is possible only when the entire family works conjointly, and when the individual sacrifices his existence to serve the whole.—*Herr Zelter, a German landowner and farmer, in the* MORNING POST, *February 18th.*

This is one form of the remarkable activity displayed by the Conservatives and Protectionists in the attempt to establish landlordism more firmly and to strengthen it by association with Tariff Reform. There is something that wins our admiration in the frank confession of the advocates of this policy that the small owners of land must set their account for a hard time. Herr Zelter's frank confession that great industry must be exercised and that many of the joys and pleasures of life must be foregone is one that we would commend to the people of this country. It is rather strange that Mr. Balfour, in his preface to Sir Gilbert Parker's pamphlet on small ownership and land banks, takes the same frank line. "The life of a small owner," he says, "although honourable and independent, is rarely an easy one. . . . It is laborious and requires the vigorous co-operation of all the members of the family who are able to help, be they young or old, male or female."

These frank and honest avowals are admirable, and we wish for nothing more on this side than that the advocates of landlordism should go boldly to the country and tell the rural people of Great Britain that the only hope for them, as cultivators of land, is for every member of the family to lead a life of toil, unbroken except by short spells, hardly sufficient for taking food and sleep. We are certain that the British people have had enough of that sort of life. The opportunity of toiling as beasts toil has been given to them in abundance, and if Free Trade and development of manufactures have done nothing else than render people discontent with this mode of life which is less than half human, they have served a good purpose.

We are surprised at the MORNING POST with its fine hatred of Socialism allowing another part of Herr Zelter's statement to pass. "In many cases," he says, "it (success) is only possible when the entire family works conjointly, and when the individual sacrifices his existence to serve the whole." We have never been able to see how the interest of the whole has been served by the sacrifice of the part, and certainly the landlords have vehemently dissociated themselves from this view since the introduction of the Budget. The landlord policy seems to be that the poor small owner should sacrifice himself to the family, to the State, and that, on the contrary, the State should sacrifice itself to the large owner.

Herr Zelter goes on to praise "Protective legislation as the saviour of German agriculture. . . . . A general improvement set in, the price of corn rose to a height which made the intensive method of cultivating it seem profitable, and the value of the land increased." It all seems a strange argument. Agriculture has been saved by the subjection of the agriculturist to the hardest and most unremitting toil. In this country a general improvement has set in since the introduction of Free Trade. If we have only about one million people engaged in agriculture as against seventeen millions in Germany we must have some seventeen millions engaged in other industries, the intensive pursuit of which is profitable, and under which the value of the land has increased. It is quite obvious that we cannot have seventeen million men engaged in agriculture and another seventeen millions in shipbuilding, house-building and manufactures. We are after much more in this country than a childish, autocratic and socialistic system of Protection and landowning, which compels our population to any one form of industry and to slavish labour at that. We are after a valuation system, and have nearly got it, which, when it is perfect, will leave to our industrious people the full interest on their capital and the full reward of their labour.

NEW ZEALAND EX-MINISTER ON THE ELECTION.

Mr. Robert McNab, Ex-Minister of Lands and Agriculture in the New Zealand Government, has given us the following impressions of the Election in answer to one or two questions.

You took part in the General Election in Scotland ?

Yes, I took part in the election in Scotland on account of Dr. W. A. Chapple, a colleague of mine in New Zealand, who was a candidate for one of the country constituencies. Altogether my trip took me into eleven different constituencies, and I spoke on twenty-seven platforms.

How did the British campaign compare with those in which you have engaged in New Zealand ?

Altogether the campaign was entirely different from my experience of the seven campaigns I have taken part in in New Zealand. From the point of view of the platform the subjects discussed are international and Imperial rather than Colonial and local as with us. The immense number of questions which are concerned with State enterprises in New Zealand are conspicuous here by their absence. This is a manifest advantage from the speakers' point of view, as it gives a wider range of subjects to deal with, and removes the personal grievance of the elector from the field. I confined myself more to questions dealing with the Colony, and to our experience of subjects brought into prominence in the Budget. Our experience in these matters is fairly wide and covers nearly the whole range of the Budget. For a number of years we have had in operation a land tax, different it is true from the Budget taxes, but open to the same reasoning, and thirteen and a half years of political work in New Zealand gave me a number of illustrations of its working which meet the problems of to-day in this country fairly well. My general impression of the treatment of the Budget proposals by the candidates was that while they were armed with illustrations to show how the taxes would be collected, in many cases advantage was not taken of the opportunity to use the illustrations to show the principle of the land tax, and how it would remedy the evils of the day. Probably many of the candidates were faced with the question for the first time, and were not altogether sure of their ground. In this connection I thought that the New Zealand platform would have made a better fight on the same question. On the other hand, the audiences were much better versed in the principles of land taxation as opposed to tariff reform than I expected to find them. This is true for practically the whole of Scotland and applies to social legislation of all kinds. I formed the impression that as electors they were fully abreast of electors in countries where social legislation is carried so far as in New Zealand and Australia, and it seems strange to me that legislation should lag so far behind public opinion. Probably public opinion is longer in expressing itself on the statute-book of this country than in the case of the younger countries. The taxation proposals and the House of Lords seemed to me to win the election in Scotland.

In the conduct of elections in New Zealand, the candidate is left entirely to himself. Nothing in the way of assistance on the platform is given him. This makes for more resource on the part of the candidate, but has its compensating disadvantage in the fact that the electors do not hear the subject thoroughly discussed. They probably see the candidate on only one platform during his campaign. Our electorates are much larger in area and the difficulties of travel make the conduct of the campaign very trying to the candidate. It seemed to me strange that in the General Election here candidates should be required to bear the costs of officers of the Government, as in the case of returning officers, but this is probably a relic of a Parliament which drew up laws in order to keep representation in the hands of the wealthy. An election in New Zealand will cost probably one twentieth of the cost in this country, our legal limit being £200. Organisation such as is got by Unionists and Liberals throughout the electorate is in New Zealand entirely unknown. I formed a very high opinion of the organisation generally and have no doubt it steadies immensely political opinion throughout the session of Parliament, and secures the maximum of representation on polling-day. Altogether there are many aspects of the campaign in this country which we could with advantage incorporate into our system in New Zealand.

How did the fiscal controversy impress you ?

As to the protectionist argument, of course, as I was on the Liberal platform, I did not get an opportunity of hearing it fully stated, and had to trust to newspaper reports. So far as the Free Trade view is concerned it showed me how different were conditions in New Zealand compared with this country. Here the bulk of the exports are manufactured articles and the bulk of the imports raw materials and foods. With us the bulk of the exports are raw materials and foods and the bulk of the imports manufactures. Nearly all the men who in the New Zealand legislature supported a modified form of protection have in this country supported Free Trade. What demand I encountered for Tariff Reform was due not so much to the merits of Tariff Reform in itself as to a desire for some change in present conditions, the cause of the complaint not being easily located. When attention was drawn to the peculiar condition of the land problem in Scotland I have heard it admitted at once that if Free Trade carried with it free access to land it would modify the view in connection with Tariff Reform. This is a statement given me by a prominent Unionist and it made me regret all the more that the Liberals too often separated their remarks on land taxation from their remarks on Free Trade. There were exceptions and they appeared to me to make the most effective speeches. As Mr. Dundas White said, "We do not want Free Trade taken from us but we want it extended from our manufactures to the occupancy of our land."

Can you give us a brief account of the progress made with taxation of land values in New Zealand and its effects ?

In this country your lands are all held by private owners, and the question of dealing with subdivision and future holding appears to the New Zealander not to admit of any other method than land taxation. But when you come to speak of the land question in New Zealand, the New Zealanders are divided into two camps because of the fact that the larger portion of the country is held by the Crown and some think that no interference should take place with land that the Crown has itself not long since sold to private individuals until it has disposed of the remainder of the Crown estate. A large portion of the New Zealand land legislation has therefore had to do with fixing the terms and conditions under which lands have to be alienated from the Crown. There are two parties in New Zealand, firstly, those who believe that the purchaser should have the right to indicate the class of tenure he will take up the land under; secondly, those who believe that the substantial portion of the land should only be alienated under a leasehold tenure and a large revenue provided from rented Crown lands.

This is one of the subjects on which there is a division into two camps in New Zealand. At present the conditions regarding the holding of land provide for its occupancy, under terms that appear to prevent large estates in the future, and the feeling is gaining ground that in respect to the future generally, if estates can be prevented from growing to unreasonable size, the occupant of the land should have the right of fixing his own tenure, and whatever revenue is desired from land should be got by land taxation. We have at present a tax of a penny in the pound which is known as the ordinary land tax and we have another tax which increases from 1-16th of a penny to five pence in the pound on the larger estates. An estate, therefore, of about £200,000 would pay 6d. in the pound land tax, but if it were held in pieces not exceeding £5,000 worth, would pay only one penny in the pound land tax. I believe that when a settlement finally takes place between the freehold and the leasehold advocates it will be on the basis of freedom of tenure on the one hand, and the collection of the revenue required to be raised from land by land taxation on the other.

Has the land tax injured you in any way ?

The land tax was introduced in 1891 and I suppose we have never had a more prosperous period in the history of the Colony than the period which followed that date, until last year when the effect of the big financial upheaval in America struck our country in the form of a sudden drop in the price of wool. This has since been recovered, and the latest reports from the Colony indicate that the worst of the depression is past.

I had an amusing experience in London one day in speaking to a man who came from New Zealand. He told me of the iniquities of the New Zealand Government in having introduced legislation which raised his taxation no less than five times what he had previously paid, and this rendered it necessary for him either to cut up his estate and sell it or hand it over to his family to work. He was so indignant that all I could do was to sympathise with him, and leave him without explaining that I was a member of the Government that was responsible for this policy. It should be stated that in addition to the ordinary land tax and the progressive tax, he was also liable to a special increment as an absentee owner of land. He fixed his own valuation at a higher figure than the Government did so as to secure the maximum price in the event of its being taken compulsorily. All this added to the amount paid as land tax.

TOLSTOY IN THE TWILIGHT.

By HENRY GEORGE, Jr.

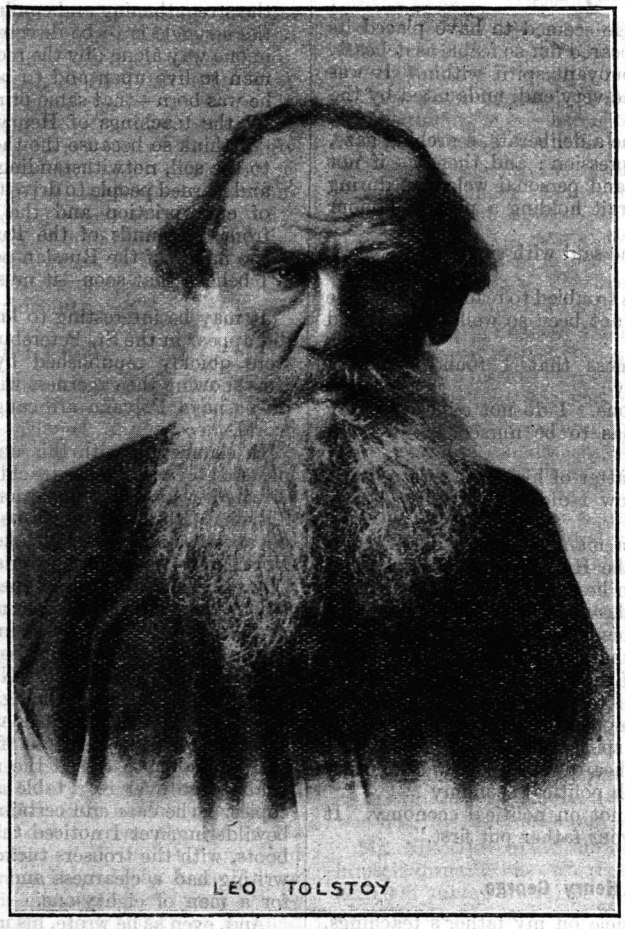
From the World's Work for February.

For me the visit to Tolstoy was like a pilgrimage, yet it was more than a visit to a holy man. It was to meet for the first time the man of greatest moral influence in Russia, and perhaps in all North Europe, despite his excommunication by the Russian State Church.

I had wired from Taiga, Siberia, on my way from Japan asking if he would receive me; for the newspapers had reported him in feeble health. At Samara, three days later along the line, I received the answer: "I shall meet you with joy."

Tolstoy lives on his ancestral estate, a few miles out of Toula, in the prefecture of the same name. Toula is a night's ride east of Moscow. The Trans-Siberian Express put me down there in the morning.

I confess to some feelings of consternation when I found that English would not pass current. Nothing so disconcerts your Anglo-Saxon as to find himself in a place where his language is disregarded. Thus far I had gone round the world with no further equipment than English. It had served all ordinary purposes. Where an interpreter had been needed, some one or other had turned up. But in Russia it was different. Not only did English not meet the common exigencies, but of the outside languages it had less vogue than German and French. However, a young newspaper man, who had heard of my coming and was on the look-out, took me in hand; and although we were separated by tongue—for he could speak only Slavonic—I resigned myself to him and soon was being driven at a mad pace in a three-horse droshky for Tolstoy's home.



LEO TOLSTOY

Of all the drivers of the world, perhaps the Russian droshky driver is the most brilliantly reckless. One of our horses was hitched between a pair of shafts; the other two swung clear on either side; and, whether over cobbled streets or macadamed roads, they sped with a fiery impetuosity that vividly pictured in the mind the chariot races in the Roman days.

We went out of brick-built, cobble-paved Toula, of perhaps fifty or sixty thousand inhabitants, and struck into a fine, smooth State road that is said to lead down from St. Petersburg and Moscow to Kieff. The road led through a hilly, open country, patched with waving grain and fields lying fallow. Here and there on the way were a few tall chimneys of manufacturing plants which for the most part were inactive; yet active or inactive, they were obvious by their infrequency, for Russia is almost altogether an agricultural country.

Once during our drive of ten miles or less, we came to a formidable toll-gate with a halted line of farm waggons being subjected to what the Chinese aptly call "squeeze." But in many respects China is a land of freedom compared with Russia. With its tolls, taxes, passports, prisons, banishments, exilings, and summary executions, the Russian Government seems to be the most ingenious yet devised for the embarrassment of industry and the brutalisation of the minds of men.

Leaving the open country, our road all at once cut through wooded tracts; and suddenly, without the slightest preparation, I was impressed with the feeling that we were on enchanted ground—the home of fairies and elves, once perhaps the scene of knightly valour. Great firs—the finest and oldest I had ever seen—mixed with ancient cedars and pines, threw their points defiantly to the sky. Deeply buried in the darkened heart of the woods I pictured in imagination the ruins of a castle that once had rung with the shouts of merrymakers passing the wassail, with the songs of women at their spinning, or the death-cries of besiegers and besieged. So strongly did this feeling attach itself to this place that I was moved subsequently to make inquiry. I found that the woods had a history. There the old Russian chivalry had made a stand against the inroads of the terrible Tartars, and at last had driven them back.

Tolstoy's Beautiful Estate.

It seemed a fitting preparation for the approach to the Tolstoy estate, of which we caught first sight from a hill-top on leaving the woods. To the north-east a single line of trees marked its nearest border.

The estate goes by the old name of "Yasnaya Polyana," which means, if I am correctly informed, "Clearing in the woods." It is more than 2,000 acres in extent, and comprises agricultural lands, woods, and a small park set off for the household. The park is on the south side, and there the house stands, two or three hundred yards back from stately brick and stucco posterns that mark the main entrance. A huddle of straw-thatched farmers' huts you pass to the left as you enter.

The perfume of flowers came with a spray of raindrops from overhanging boughs as we passed up a winding driveway. The gray mirror of a small lake shone on one hand, and on the other a picturesque brook. Rounding between two huge clusters of white and purple lilacs, we came upon the house—white, ample, two-storied, solid, with a curious border of doll-babies and Noah's Ark animals outlined with a saw in a porch balustrade.

A couple of stone steps and a small platform were in front of the doorway where we drew up. At the sound of our horse's bells several men came forth, two in blouses of some blue stuff. Word of our leaving Toula had been sent, so that we were expected.

Presently Count Leo Tolstoy, the namesake and third son, appeared in a business suit of mixed cloth. He is something past forty and has a striking head and personality, with fine large, brown, luminous eyes. He wears a reddish beard, and his hair is thinning on top.

He gave me a cordial welcome in English. I presently found that all the members of the family spoke English—easy, ready, fluent English—although at times, from a delicate politeness, affecting to apologise for it to soften a compliment.

Young Count Tolstoy said that his father was waiting, so after laying aside our outer things we proceeded upstairs.

The stairs and the floors generally were of unvarnished and unpolished wood, but spotless. There were few rugs. The walls were mostly white; in places, they carried a soft, unobtrusive colour. Everywhere you caught the feeling of simplicity, utility, and strength. Everywhere you also caught the feeling

of art and literature, although many of the pictures were only photographs and portraits, at that. But there were books, anywhere, everywhere; not for show, but obviously for use.

At the top of a winding stairway was a turn, and going through an ante-room, we entered Tolstoy's workroom, and the presence of the seer himself.

He was seated in a wheel-chair, which he had begun to use at the Crimea some six or eight years ago, when seriously ill at that time. His feet were on a level with his hips, and covered with a rug. He wore the long peasant's blouse of light yellow coarse stuff, such as appears in some of his latter-day pictures, and on his head was what does not so often appear—a skull-cap of the same material. The face was the one familiar the world over—grey eyes sparkling through shaggy, overhanging brows; seamed forehead; thin, floating grey hair; thin, flowing moustache and beard around a restless mouth; and a nose that at times seemed sharp and at times flat.

Working to the very End.

As he sat there in the chair, age seemed to have placed its hand heavily upon him; yet he appeared not so feeble as delicate. But the eyes revealed the keen, buoyant spirit within. It was a life joyously spending itself to the very end, undaunted by the approach of death.

Before he spoke, Tolstoy gave me a deliberate, searching gaze, mixed with a peculiarly kind expression; and then, as if not displeased, offered a very cordial and personal welcome, during which I noticed my father's portrait holding a post of honour on the wall.

"Your father was my friend," he said with singular sweetness and simplicity.

I asked after his health. "I was troubled to read in a Japanese newspaper a report that you had not been so well," I ventured to say.

He answered with the frankness that I found to be a characteristic of the whole family:

"I am now quite old—eighty-one. I do not expect to stay much longer. One of my feet has to be nursed. But I am keeping at work."

He gave me a smile as if the matter of his death was nothing at all; as if he said: "To-morrow I die. Meanwhile, I have another book to write."

What could death be to such a man? What could excommunication be, or that edict of the Holy Synod to refuse him burial in consecrated ground when he should die? What cares he for Synods, consecrated ground, and all the rest of it? His business is to work while life is in his body. As to what happens when the breath has fled—well, "that is the business of Jupiter."

And as for the common view of the Synod's decree—a decree now some years old—it is likened to the Russian saying that, "while the iron is hot, one dare not approach too closely; but when time has cooled it, you may spit on it."

As to the work, I said I had heard that there was another book under way. Did it deal with political economy?

"No," he answered; "this is not on political economy. It treats of moral questions, which your father put first."

Tolstoy endorsing Henry George.

This led him to refer to an article on my father's teachings, for which my visit had served as a text and which he had just sent off to a Petersburg newspaper. "Perhaps the paper will fear to print it, for we have little freedom here, and there is little discussion. But if that paper will not print it, then I hope to get it into another."

He handed me a copy of the article. It was in the Slavonic language. When translated, I found the following passages, which throw a strong light upon social, governmental, and revolutionary conditions in Russia to-day, as well as showing the vigour and hope of this wonderful old man's mind:

> The land question is, indeed, the question of the deliverance of mankind from slavery produced by the private ownership of land, which, to my mind, is now in the same situation in which the questions of serfdom in Russia and slavery in America were in the days of my youth.
>
> The difference is only that, while the injustice of the private ownership of land is quite as crying as that of slave ownership, it is much more widely and deeply connected with all human relations; it extends to all parts of the world (slavery existed only in America and Russia) and is much more tormenting to the land slave than personal slavery.
>
> How strange—one might say how ridiculous, were they not so cruel, and did they not involve the suffering of the majority of the toiling masses—are those attempts at the reconstruction of society proposed and undertaken by the two inimical camps—governmental and revolutionary—through all kinds of measures, with the exception of that one which alone can destroy that crying injustice from which the overwhelming majority of the people are suffering, and which at once would extinguish the revolutionary mood of the people, which when driven inward is still more dangerous than when it outwardly appears.
>
> I rejoice at the thought that, no matter how far may be the governmental and revolutionary workers from the reasonable solution of the land question, it nevertheless will be—and very soon—solved, especially in Russia; and by no means by those strange, groundless, arbitrary, unfeasible and, above all, unjust theories of expropriation, and the still more foolish governmental measures for the destruction of village communes and the establishment of small land-ownerships, i.e., the strengthening and confirming of that system against which the struggle is to be directed; but it will and must be solved in one way alone; by the recognition of the equal right of every man to live upon and to be nourished by the land on which he was born—that same principle which is so invincibly proved by the teachings of Henry George.
>
> I think so because the thought of the equal right of all men to the soil, notwithstanding all the efforts of the "educated" and learned people to drive that thought by all kinds of schemes of expropriation and the destruction of village communes from the minds of the Russian people, nevertheless lives in the minds of the Russian people to-day, and sooner or later—I believe that soon—it must be fully realised.

It may be interesting to know that these vigorous utterances did appear in the St. Petersburg newspaper, and from that paper were quickly republished by many journals in many lands, thus showing the eagerness with which the utterances of the Sage of Yasnaya Polyana are caught up and spread throughout the world.

In connection with this unqualified espousal of what he was pleased to call "the teachings of Henry George," my host directed that the translations of the George books into the Slavonic (Russian) tongue be brought to him. They proved to be all of the principal books except THE OPEN LETTER TO THE POPE (obviously inappropriate for Russia where the Greek Church holds sway), and the unfinished SCIENCE OF POLITICAL ECONOMY. He also showed me a large number of the translated pamphlets and lectures—all in cheap form for popular circulation. The translator and populariser of the works is his intimate friend and neighbour, Sergej Dm. Nikolajev, who, he said, would come to the house in the evening.

Tolstoy talked with the utmost fervour and enthusiasm of the truth of these books as if the matter was impersonal to me, and he suddenly tossed the rug off his feet and got out of his chair to go over to a table and write his name in some of the copies. The ease and certainty with which he moved was quite bewildering, yet I noticed that he wore a pair of old-style high boots, with the trousers tucked inside the boot-legs. The handwriting had a clearness and firmness that was truly wonderful for a man of eighty-one.

And, even as he wrote, his mind indicated its variety and range. For instance, he touched upon Japan, whence I had just come. "I want to know many things about that progressive country," he said. "I believe the Japanese are a great people. I have had most instructive talks with Mr. Kenjiro Tokutomi, a Japanese writer. Do you know him?"

I said that I had met his brother, Mr. E. Tokutomi, editor of the powerful Tokio daily, KOKUMIN, which is popularly regarded as the special mouthpiece of the present Katsura Government.

Leaving the subject of Japan for special consideration later, the philosopher spoke of the volume and wide extent of his correspondence, some letters coming from parts of the world and in languages of which he knew nothing. They put him to some pains to learn what they were about. A large part of his correspondence was made up of inquiries about his writings, and a considerable portion asked about the land question.

He showed with some satisfaction a letter from Mr. William J. Bryan, whose moral nature he holds in high admiration. The letter accompanied a published reply to ex-President Roosevelt's attack in THE OUTLOOK on Tolstoy's views on passive resistance as applicable to present-day individual and national affairs. Tolstoy made no direct comment on what Mr. Roosevelt

had said, as if not worth the while. But as to politics, he remarked: "I take no interest in them, and I cannot understand why your father risked his life in them."

"To bring his ideas into practical discussion," I answered. That brought up England's hysterics about national defence. The Sage's observation was characteristic:

"Navies are not necessary to people who desire to be at peace," said he, "but only to people who wish to rob and murder. For robbery logically ends in murder. All this building of warships is a sign that some people who have the power are preparing to go off on new expeditions to rob and murder."

In this touch-and-go way Tolstoy ran over many subjects until I asked permission for a friend to take some photographs. Confident of consent, I had invited this friend, who was an expert photographer, to accompany me to Yasnaya Polyana. The Count readily acceded to my wish, and the pictures thus specially taken are presented with this article.

Even here the philosopher's mind revealed its alertness. For when the photographer said that he would make a five seconds' exposure, owing to the poor light that came into the room from the grey day without, our host evidently counted, and announced that the pose had been longer than five seconds—to the photographer's surprise and embarrassment. But the test of the pudding is in the eating, and the pictures turned out well.

It now being the time of afternoon for the daily nap, which is part of Tolstoy's present necessary routine—for the family watch his health with loving care—we withdrew. There is now no labouring in the fields, or cobbling of shoes or strenuous physical toil, as of yore. While not ailing in any alarming way, except for the swelling of the feet, Count Tolstoy, with his crowded life of more than four-score years, is in very delicate health; and for a man of his high-strung temperament he yields to medical advice with surprising docility.

Tolstoy's Interesting Family.

While our host was sleeping, I strolled through the gardens with the son, Leo junior, whom I found to be delightfully companionable—full of reading, wide-visioned, and arriving at his conclusions by independent thought; proving that he is not a mere follower in the footprints of his famous father. He has an artistic bent, and without any instruction whatever has taken to sculpture as a pastime, having a fine bust of his father in process when I visited Yasnaya Polyana. He was pleased to allow my photographer friend to take for me a picture of him standing beside the unfinished bust of his father.

But young Tolstoy's serious business in life is as a playwright; and, like his father, he strives to make his writings teach things. One of his plays deals with Russian politics. He knew full well that if he placed the scene in Russia the play would never pass the censor. So he laid it in America, and used American names. Its application to Russia was obvious, but it passed the censor and had a very successful run in St. Petersburg.

As we walked in the garden on the south side of the house, under boughs filled with raindrops from a recent shower, young Tolstoy said that the family studied to keep his father in happy surroundings; and that this had been a great element in his father's career—happiness in his work. "My father," remarked my companion, "says that the man is made by himself from within; but I say that my father is unconscious of how much he himself owes to things from without. One thing—he has had my mother." And love rang in the young man's voice.

When I met this mother presently, I appreciated this love and admiration. Countess Tolstoy, at sixty-four, is a commanding woman. She married the Count when she was seventeen and he was thirty-four. She believed in him, moulded herself to him, helped him in every turn, taught herself to be his confident and counsellor, without losing her own independence of character and will to assert her diverging views, where such occasionally occurred. She gave to him the strength of her body, mind, and spirit; and he leaned on her—leaned a great part of his weight—drew from her, depended on her in a thousand ways. Suppose she had been another kind of woman—one who thought chiefly of herself, with other kind of ambition for him, and had tried to bend him to it: What then? The world would have had a different Tolstoy—perhaps one who would not have spoken so to the hearts and spirits of scores of millions of men.

Another great element in Tolstoy's life has been the possession of the estate Yasnaya Polyana, which meant freedom from the harrying cares of finding a subsistence. Suppose he had been born poor?

And then that south garden in which I walked under the Count's workroom windows—that garden with its perfumes and nightingales, its ancient trees and beauties of water, lawns and shrubs; that garden that changes its aspect with changing seasons—it must have powerfully influenced his mind, as when, for instance, he drew out the life-story of ANNA KARENINA, or set down the self-interrogatories of MY RELIGION, or wrote with lava heat WAR AND PEACE, or poured out his heart's sympathies in OUR SLAVERY OF TO-DAY. That south garden must have had a part, and a large part, in all this.

It was with something of these reflections, between the chattings, that I was viewing this garden, when three tattered men came up the main drive, and, at a motion from my companion, passed to the rear of the house. "Beggars," it was explained. "It is a rule here that any one asking alms shall not go away empty-handed." And I found that each beggar received five kopecks (about three cents).

It flashed on me that here was a fruit of the great moralist's witnessing a beggar in Moscow arrested "for begging alms in Christ's name." It occurred twenty-eight years ago—in 1881—the first time Tolstoy got a real conception of the poverty of a modern city. It is vividly described in the opening of WHAT IS TO BE DONE?"

These three beggars whom I saw at the Tolstoy house were of the cringing type—bereft of hope and pride, and transformed into dogs that lick the feet.

It was pleasant to turn from them to a primitive game of ten-pins which, under the trees at some distance, the youngest daughter of the house—the Countess Alexandria, a splendid type of physical woman of twenty-five—was playing with some friends. She is her father's secretary, but, as she said, "one can't keep writing all the time; so I come out here in all possible weathers and engage in this not over-clean exercise."

She held up her hands, which truly were "of the earth earthy"; but roses were in her cheeks and vigour in her form, and she hurled a club instead of a ball a distance of twenty-five or thirty feet in a way that made the blocks, instead of pins, fly.

The hour for the evening meal had come. We repaired to the great room of the house. It was flanked by large windows. On the other two walls hung oils of the Count and his line. The floor was of polished hardwood. A long table, set for a dozen or more, ran down the centre, with piano, chairs, and various other furniture distributed about.

The Countess took one end of the table, a great samovar in front of her. Her daughter occupied the other end. On the Countess's right sat the Count; on her left, her son. I sat beside the Count, with Sergej Dm. Nikolajev, the translator of the George books, on my other hand.

When questioned about my recent journey across Russia, I remarked that I had observed that the land was everywhere cultivated, but that the houses of the farmers were the poorest of huts.

The Count's comment was that the working farmer got little of his produce in Russia; that the great part of the best land was held by the nobles and other favoured individuals.

Mr. Nikolajev made the astounding statement that the Czar himself owns in his own right more than 500,000 square versts (220,000 square miles) of the finest land of the Altai district, near Barnaoul; and that he owns much land elsewhere besides.

Just then I perceived that a manservant was presenting a platter of chicken croquettes.

"You are not a vegetarian?" asked the Countess.

"I feel myself getting in that direction," I answered, but nevertheless I helped myself.

"You should become wholly so," exclaimed the Count.

Glancing at the plate of his son across the table, and observing a croquette, I said: "I observe that your son is not so."

The Countess, who had also taken a croquette, spoke up: "No, the Count did not come to vegetarianism until after his son was born."

I relate this incident to indicate the personal independence of the members of the family.

Another side of this wonderful man was exhibited when he was asked what the thought of his own novels, now that he looked back through the years at them.

"I believe I've forgotten what they are about," he answered.

"I can promise you a great treat if you will read them," I said.

"No," was his reply, "I have more important work to do. The times remind me of the conditions that existed when I was a young man and chattel slavery was being destroyed in America

and serfdom in this country. Now we face industrial slavery, and that will be destroyed too."

Closing the Day with Melody.

After much more, and the meal had been finished, and the dishes cleared away, the feast of the evening—music—came; something that the Count had looked forward to, as he had early in the afternoon promised me a treat. A youth of eighteen, from the Petersburg conservatory, played a pianoforte accompaniment, with remarkable precision and delicacy, for an older man, Boris Trojanovsky, perhaps twenty-five, who proved to be a marvel on the "ballalajka," the Russian national instrument, a kind of triangular, three-stringed guitar. He played for the best part of two hours from Tschaikovsky and other masters. He held his audience entranced. He is pronounced the finest player in Russia and undoubtedly will, before many years, be heard on this side of the Atlantic.

Tolstoy was chief listener, but what struck me most was when he arose, took me by the arm, and led me off to his work-room, leaving the intervening doors open. "They are going to play 'The Nightingale'," he said. "I want you to say if at times from here it does not sound like a woman's voice?"

I listened to the subdued notes as they floated into our retired place, and some of them did sound like a woman's voice—a voice filled with a heart-longing. It revealed in the old man of eighty-one the active spirit of poetry and romance that had created ANNA KARENINA.

While we stood there in his workroom I asked him for a portrait of himself, with his autograph. He immediately produced a picture from a cupboard, and sat down at a table to write on it.

"Would it be good English to say, 'With best love'?" he asked.

"It would be the English that honours most," I replied.

"I loved your father," he rejoined simply. And then, after a pause, during which he wrote his name on the picture, he said: "They arrest men here in Russia for circulating my books. I have written them asking why they arrest such men, who are blameless. Why not arrest the man who wrote the books? But they did not reply, and they do not arrest me."

Then he said, rising: "if you will not stay and sleep with us, I must urge you to go at once to catch your train."

And at the head of the stairway he stopped and took my hand, saying simply: "This is the last time I shall meet you. I shall see your father soon. Is there any commission you would have me take to him?"

For a moment I was lost in wonder at his meaning. But his eyes were quietly waiting for an answer.

"Tell him the work is going on," I replied.

He nodded, and I departed, feeling that I had been privileged to talk with the greatest man on earth.

HERE AND THERE.

"The mind of the country elector is an unknown quantity."—DAILY TELEGRAPH.

Labourer: "Maister Jarge, be you a-goin' to take them stairs away?"—Maister Jarge: "Noa, Willum."

Labourer (after weighing the matter carefully): "Then be you a-goin' to lave 'em oop?"—Maister Jarge: "Ay."

—PUNCH.

* * *

"The recent General Election does not represent Scotland as it is, much less Scotland as it will be." This was Mr. Balfour's telegram to a Conservative meeting in Glasgow, on February 9th. We cannot understand why Mr. Balfour took the trouble to express this opinion. We thought everyone knew Mr. Balfour's opinion to be that the House of Lords represents Scotland as it was, is and shall be.

* * *

Mr. Rhys, the defeated Unionist candidate for East Denbigh, said after the declaration of the poll, that "he had been fighting in that contest, not Mr. Hemmerde—against whom he had nothing to urge—but a greater man than he, Mr. Lloyd George, and it was because of him and his Budget that they stood beaten that day."

Sir Reginald McLeod stood as Tory candidate for Inverness-shire. He was rejected by a heavy majority and immediately rushed to the TIMES to tell the Englishman what a dour, ignorant and prejudiced crowd of people the Highlanders are. The Highlanders still remember the tyranny of Sir Reginald McLeod's ancestors and other landowners who evicted them from their homes.

* * *

"It is doubtless the case that, if Tariff Reform had been submitted to the people as the single issue, it would have swept the field. But the Government, well knowing the deep unpopularity of Free Trade, were careful to confuse the issue. They complicated it with the Budget."—DAILY MAIL.

Yet there are dear old gentlemen of the Early Edwardian era, with memories stretching back to November, 1909, who can still recall the legend, current at that time, that the Lords "referred the Budget to the people"! Yes, the Budget, dear DAILY MAIL.—PUNCH.

* * *

Sir A. Conan Doyle, in a letter to a Selkirk gentleman, writes: "I have seen a good bit of this world during my 50 years, but if I were asked what was the queerest thing I have ever seen I should certainly say it was to see the British workmen voting hard to get manufactured articles free into this country. Think of the Hawick Burghs voting for free imports of woollen goods. However, in the South and Midlands sanity has begun to prevail, and we hope it will get North through time."

* * *

The village of Donington, Lincolnshire, with a population of under 1,500, has an abundance of charities, no less than £1,600 per annum being distributed from charitable funds by the parish council and various trustees. The largest trust is that held by Cowley's trustees, who have an income of about £1,100 to administer, and devote it entirely to educational purposes. The whole of the elementary education rate is paid from this source, and the balance allocated to the grammar school. Millson's trustees disburse about £350 a year. They provide a dozen pensioners with 6s. per week, and at Christmas give away a large number of tickets for coal, meat, grocery, &c.

* * *

Dear Mr. Punch,—I am rich beyond the need of further avarice, and from time to time I have liberally fed the Party coffers. I should therefore in the ordinary course of things have a claim to be one of the few selected for the rare honour of a Peerage. But if the Upper Chamber, upon which I have been careful to direct only modified ridicule, is going to be swamped by the creation of five hundred outsiders from the Lord alone knows where, what becomes of my well-earned nobility? Every new Peer will become a laughing-stock, without distinction of persons. Yet I dare not vote in the Commons against the removal of the veto, lest I should get into trouble, and not be included even in the five hundred. It is a rotten dilemma, isn't it? Yours faithfully, Vox Clamantis.—PUNCH.

* * *

Some of the farmers on the Thorney Estate who availed themselves of the Duke of Bedford's offer to acquire their own holdings are reselling at handsome profits though the purchase has not to be completed before Lady Day. Over 20 farms have already changed hands again, in one case a profit of several thousands being made.

* * *

Mr. Lester sends us a cutting from the OTTAWA JOURNAL:—"Canadian politics at their best—or worst—cannot touch a certain brand of British. For instance, at Dereham, in Mid-Norfolk, when the Conservative was going from one fainting fit to another, from excitement and overwork, a mob chased the Liberal candidate into the canal, and having got him there, stood on the bank howling for his gore. In the meanwhile for good measure a group of suffragettes was hurling rocks at everything breakable and smashing windows on every side. Even West Elgin in its palmy days would look like a prayer meeting beside that Bedlamic combination, and yet they say the British are a phlegmatic race."

This is a good instance of story-telling, as we believe there is no canal within 50 miles of Dereham.

* * *

At Ruthin, in Denbighshire, a movement has been started for the establishment of a factory for the slaughter of pigs and the curing of bacon. A new company has been registered, and a meeting was held on February 1st to discuss business. The

benefits which would accrue to the district from the new industry were explained by several speakers.

In the course of his speech, Mr. C. W. Sandells said: "Many farmers now kept from five to ten pigs, but why not fifty —— ?

Mr. Isaac Roberts (Trefnant): Where will they keep them ? (Laughter, and hear, hear.)

Mr. Sandells: If you have no place to keep them, that is the fault of the landlord.

Mr. Isaac Roberts: No doubt about that. (Laughter.)

Mr. Sandells: Then I am sorry that you have such rotten landlords. (Laughter.)

* * *

At one of his election meetings, Dr. Chapple, who owns land in New Zealand, was asked if he did not make part of his fortune by buying land and selling it at a profit. The Chairman interposed that that was a personal question, but Dr. Chapple said he would answer it. It was true he bought a swamp and drained it. It contained rapoo, water, and ducks. He planted men on it instead of ducks, and it was yielding him an income which enabled him to stand for Stirlingshire. He paid the ordinary land tax, the graduated land tax, the unearned increment, and now the absentee land tax. He enjoyed them all.

* * *

"The group which seems to have emerged most successfully from the struggle has been that concerned in the advocacy of the taxation of land values."—London correspondent of the YORKSHIRE OBSERVER on February 17th.

POLITICAL SPEECHES AND WRITINGS.

THE KING'S SPEECH.

MY LORDS AND GENTLEMEN,—

My relations with all foreign Powers continue to be friendly.

The establishment of the Union of South Africa has been fixed at the end of May, when its new Government will be constituted, and soon afterwards the first Parliament, representing a consolidated electorate, will be ready to assemble for its important deliberations.

I am sending My son, the Prince of Wales, to make an extended journey through My South African possessions in the autumn, before opening, in My name, the first Session of the new Legislature at Cape Town.

It is with peculiar interest and pleasure that I contemplate this visit, when My son will have the privilege, not for the first time, of inaugurating the Parliamentary life of a great united Dominion, and will convey to South Africa, on behalf of Myself and the Empire, our ardent prayers for the welfare and future progress of her people.

In conformity to the important measure of last year for extending the functions of the Legislative Councils in India and increasing the number of their Members, those bodies have been elected, and have met. They have entered, with good promise, upon the enlarged duties and responsibilities entrusted to them.

GENTLEMEN OF THE HOUSE OF COMMONS,—

The estimates for the service of the ensuing year will be laid before you in due course. They have been framed with the utmost desire for economy; but the requirements of the Naval Defence of the Empire have made it necessary to propose a substantial increase in the cost of My Navy.

You will also be asked to complete the provision which was made in the last Session of Parliament for the year about to expire, but to which effect has not yet been given.

The expenditure authorised by the last Parliament is being duly incurred; but as the revenue required to meet it has not been provided by the imposition of taxation, recourse has been had, under Parliamentary sanction, to temporary borrowing. Arrangements must be made at the earliest possible moment to deal with the financial situation thus created.

MY LORDS AND GENTLEMEN,—

Recent experience has disclosed serious difficulties, due to recurring differences of strong opinion between the two branches of the Legislature.

Proposals will be laid before you, with all convenient speed, to define the relations between the Houses of Parliament, so as to secure the undivided authority of the House of Commons over Finance, and its predominance in Legislation. These Measures, in the opinion of My advisers, should provide that this House should be so constituted and empowered as to exercise impartially, in regard to proposed legislation, the functions of initiation, revision, and, subject to proper safeguards, of delay.

I pray that the blessings of Almighty God may attend your labours.

INTERVIEW WITH MR. JOSEPH CHAMBERLAIN.

(From MORNING POST, 7th February.)

It has been the privilege of some of those who are closely identified with the Imperial cause to see Mr. Chamberlain frequently during the last few years, particularly on the occasions of his visits to London. But the last time that I saw him at Highbury was in 1906, immediately after the General Election. That occasion came back vividly to my mind when I visited Highbury again last week, and when I had a long talk with Mr. Chamberlain and obtained his permission to write down as much as I could remember of our conversation and to publish it in the MORNING POST.

To-day, after another General Election, one finds, strengthened if possible, all the old characteristics—the same indomitable spirit, the same wide outlook and bold intellectual sweep—which make the great statesman a giant among the politicians of the day. If the last four years have produced any change at all in him intellectually it may possibly be found in an intangible difference between judgments formed by the same leader when fighting at the head of his followers and when directing the fight from a point of observation. And as he faces one there are moments when it is difficult to believe that he has passed through a severe illness; there is the same extraordinarily youthful appearance; the same charming and courteous smile; and the same cheerful and unconquerable optimism. He is the embodiment of two sayings which I have heard him more than once repeat during the dark days that followed the 1906 Election —days throughout which he has communicated something of his own courage to his followers. The first, a very simple phrase, yet profound in its simplicity—"You shouldn't be afraid," used, when I have heard it, with reference to preaching the food duties; the other, equally characteristic—"I have never seen the good of giving in. If you don't give in something always happens."

Nobody was ever less in the mood to give in than Mr. Chamberlain at the present moment. He has followed the elections with the utmost keenness. His public letters of encouragement to candidates, his election address, and his manifesto have played a great part in the campaign that is closed; he has been in constant personal communication with those who have been fighting the battle of the polls on the Unionist side, not only in the Midlands, but in every part of the United Kingdom; his unrivalled political experience has often been appealed to in the course of the contest. During the last few weeks he has worked more than at any time since his illness. And now that it is all over, and that the exertion and the excitement are past, he notes the enormous progress made by his policy. He realises that it has not won yet, but that even its opponents now see that it is bound to win. The elections have, in his opinion shown that the final victory "will take a little longer than we had hoped" to achieve, but they have made that victory more certain than ever. The efforts of Unionists must therefore, he urges, be continued with increasing force, and above all the work of education must be carried on.

I reminded him how the Ministerial Press was declaring that the elections have proved a triumph for their policy. "The longer I live," he replied, "and the more experience I gain, the less I believe in pretending you've won when you're beaten."

As for ourselves, he continued, we had not done as well as he had expected, but there had been an enormous increase in the votes given for Tariff Reform, and Tariff Reformers in the House of Commons would now be stronger than ever before. London had brought disppointments that it was difficult to explain. We had done badly in Lancashire and Yorkshire, and in Scotland we had actually lost some of the ground that we had made.

"Scotland," he observed, "is very conservative. The leaders of the party there seem to have been afraid of Tariff Reform and put it off too long. It's no good trying to preach it at the eleventh hour. Some of the local leaders both in Scotland and in the North of England have not backed us up as they should." Still, the blow to the Government had been very great. "Our people here," he said—and his voice took a tone of affectionate pride as his thoughts turned to the city and district between which and himself there is a bond such as never before united a great statesman with a great democratic community—"our people here have played up better than ever this time."

"Yes," I replied, "and the only consolation the Liberals can find is in spreading the story that at Highbury you are in a constituency which is represented by a Liberal."

"But that isn't so,"answered Mr. Chamberlain, with some amusement; "here we are in East Worcestershire, and I am represented by Austen, for whom I recorded my vote at the polls. You may contradict that story."

The talk again turned on the political situation in Scotland and the North. The land taxes and the Budget are, he thinks, popular in these constituencies, and Tariff Reform lost many votes owing to the successful abuse and misrepresentation to which the Lords—who had been purposely confused with landlords—were subjected. This, he believed, accounted very largely for the loss in Scotland of some of the ground previously won. But in all his conversation there was not the slightest trace of despondency. If there had been a small set-back in Scotland the cause had prospered elsewhere; and the weakness in the North was all the more reason for harder work, not only in preaching Tariff Reform but in developing the other progressive sides of Unionist policy. Particularly must we put forward serious and definite proposals with regard to the land question. He had always been in favour of increasing the number of occupying owners and helping them in every way with the resources of the State, by education, by encouraging co-operation, and so on. On this question we must have a definite policy before the next General Election, which might come at any moment.

"But," he continued, "Tariff Reform is, and must remain, the main object of our policy. Where we have won, we won on Tariff Reform. Where we lost, Tariff Reform was still our best friend. There are no doubt exceptions, but, speaking generally, we did best in those places where Tariff Reform had been preached longest and most boldly. We fared worst where the local leaders had been most vacillating or most timid."

"Yes," I said, "and the same men are now suggesting that we should change our policy or drop the Imperial side of it in order to get rid of the food taxes."

"If they drop Tariff Reform," Mr. Chamberlain replied, "what do they think they are going to put in its place? Even from their own point of view they are wrong. Tariff Reform is the most popular part of our policy. They will find nothing to replace it."

"But," he continued, "these are the wobblers. There are always wobblers when a great policy is proposed—men who are frightened at its greatness and cannot see that in its greatness lies its strength. We have had too many wobblers. They are no good. Men who are frightened themselves cannot put strength into others. But there will be fewer wobblers in future. In many parts of the country the working classes are far ahead of their leaders on Tariff Reform. This isn't as it should be. Some of the local leaders and some of the speakers have been afraid of the Food Duties. It is no good waiting till you are asked questions about the Food Duties; it looks as if you were afraid of them; you must deal with them boldly and straightforwardly. They are very simple to explain, and when explained are always understood. But, after all, we have overcome our greatest difficulty in regard to them, for people can't go on repeating the same lie, and the little loaf and black bread lies are now played out, and I don't think we shall hear much of them at the next Election."

Then the conversation turned on the position of the Government.

"I should think," Mr. Chamberlain remarked with a smile, "that Mr. Asquith must have gone away very cross with his people. They have let him down badly. They told him they were going to sweep the country with the Budget, and now he is dependent on the Irish. He will find them hard taskmasters, but he won't give them Home Rule—he will get out of it somehow."

We then discussed the prospects of the Government and the Opposition at some length. The position was evidently one that appealed strongly to Mr. Chamberlain's fighting instincts. I hazarded the question: "Would you have the Government out within six months if you were in the House of Commons?" With a smile that spoke volumes, he replied, "Well, I'd try."

Naturally much of this conversation had reference to Mr. Asquith's now historic statement at the Albert Hall: "I tell you quite plainly, and I tell my fellow-countrymen outside, that neither I nor any other Liberal Minister supported by a majority of the House of Commons is going to submit again to the rebuffs and the humiliations of the last four years. We shall not assume office, and we shall not hold office, unless we can secure the safeguards which experience shows us to be necessary for the legislative utility and honour of the party of progress."

Mr. Chamberlain maintained that it was a mistake for Unionists to make any suggestions that would help Mr. Asquith either to keep or get out of this pledge; and for every reason it was necessary to wait for Mr. Asquith to make the first move. Naturally Mr. Chamberlain holds strong views as to the policy which the Unionist Party should pursue in the coming session with regard to the House of Lords. But he was most emphatic as to the unsuitability of the present moment for stating publicly what he himself would do.

It seemed to him, however, that a majority of the Lords were in favour of reforming their own House, and he was prepared to go as far as to agree that while on the Liberal side the tendency was evidently towards a Single Chamber, the aim of the Unionists should be to strengthen the House of Lords by a reform of its constitution. The people had evidently made up their minds that the Upper House should be reformed, but while in theory it was difficult to defend the constitution of that House, it must be admitted that the country would probably not obtain by any change a Second Chamber which would work so well in practice as the House of Lords had worked. Reform would make the House of Lords stronger, and as a "House of Commons man" Mr. Chamberlain was fully able to sympathise with objections to any change which would greatly strengthen it, but an effective Second Chamber was obviously essential to the good of the country.

The attempt that had been made by some of the more reckless politicians to bring the Crown into the present controversy had not caused Mr. Chamberlain any anxiety. "The people," he observed, "are always on the side of the Crown, and such a step would mean disaster for the party that took it." At the same time, in his opinion, the present occasion gave an opportunity for considering whether some form of Referendum might not remove all possibility of the Crown being placed in so difficult a position as was suggested in some quarters.

"But," repeated Mr. Chamberlain, "I am not going to say what course I should take at the present moment. It is for the Liberals to make the first move. They will have great difficulties with their Labour and Irish allies. Personally I am strongly of opinion that the Unionist Party should not make any effort to obtain the support of either the Labour or the Irish parties."

Our talk ended as it had begun with an expression of the great statesman's conviction that the Imperial cause of which he is the supreme leader is prospering, and his insistence on the necessity of continued hard work. I again referred to the tendencies which had been shewn by certain weak-kneed Unionists to drop the Imperial side of Tariff Reform.

"There is no fear of that," answered Mr. Chamberlain. "That is its strongest side. The working classes are Imperialists. I have spoken to them often on the Imperial question. They always respond to such an appeal." He considered it ridiculous to talk of "a measure" of Tariff Reform. "There can be no measure of Tariff Reform—it is a broad and deep policy affecting the British Empire as a whole. We must have the full policy or nothing."

LABOUR PARTY'S PROGRAMME.

The first meeting of the Parliamentary Labour Party was held in one of the committee-rooms of the House of Commons on February 15th. Mr. Arthur Henderson presided.

The election of officers took place. Mr. G. N. Barnes, who filled the office of vice-chairman for two years, was unanimously elected chairman; Mr. J. R. Clynes was chosen as vice-chairman, Mr. J. Parker as hon. sec., Mr. G. H. Roberts chief whip, and Mr. Charles Duncan junior whip.

The party decided that the following seven Bills should take precedence, in the order given, in the ballot for private members' Bills:—

1. Trade Union Law (Amendment) Bill. This, of course, means a measure to enable compulsory levies to be made for the maintenance of Members of Parliament, the judgment in the case of Osborne *v.* the Amalgamated Society of Railway Servants having declared that practice to be illegal.

2. Unemployed Workmen Bill—the old Right to Work Bill of Mr. Ramsay Macdonald.

3. Education (Administrative Provisions) Amendment Bill, to make the feeding of necessitous school children compulsory on local authorities.

4. Forty-eight Hours a Week Bill—a measure to apply to all trades.

5. Nationalisation of Railways Bill.
6. Eviction of Workmen During Trade Disputes Bill, the object of which is to prevent the eviction of workmen who occupy houses belonging to anyone with whom a trade dispute is proceeding.
7. Compulsory Weighing and Measurements Bill, to effect certain changes in regard to steel, cement, and lime works.

LABOUR PARTY AND UNEMPLOYMENT.

At a meeting of the Annual Conference of the Labour Party, held at Newport (Mon.), on February 10th,

Mr. P. C. Hoffman (Shop Assistants) moved a comprehensive resolution on unemployment. It declared that unemployment could not be cured by any change in the fiscal system, called upon the Government to deal with the real causes and the evil effects of unemployment on the lines of the Labour Party's Right to Work Bill, demanded the formation of a Ministry of Labour and the establishment of a 48 hours' *maximum* working week, and invited the Labour members "to use their undoubted power to its fullest extent in the new Parliament, so as to secure the carrying of these proposals into legislation at the earliest possible moment."

Mr. F. Hughes (Birmingham), in seconding the resolution, said that nobody who had watched the operation of the labour exchanges which had just been opened could avoid feeling that the mere fact of those exchanges having been established was going to compel the Government to deal further with the unemployed problem. Even Cabinet Ministers had great human hearts (Cries of "Question"), and it was necessary that the labour exchanges should be used for some better purpose than for collecting information—such as putting into operation the principle of the Right to Work Bill.

The resolution was agreed to.

The Liverpool Labour Representation Committee had a resolution on the agenda paper instructing the executive committee to ascertain from the various affiliated societies what they considered to be the most fruitful causes of unemployment among their members.

The Chairman (Mr. Keir Hardie) suggested that this should be withdrawn, as he did not want to give the Government an excuse for saying that until the Labour Party had found out the cause of unemployment they could not be expected to find the remedy. (Laughter.)

The resolution was withdrawn.

UNIONIST LAND POLICY.

Mr. G. L. Courthope, Conservative member for the Rye Division of Sussex, and late chairman of the Central Chamber of Agriculture, expounded the Unionist policy of land reform in the PALL MALL GAZETTE of February 17th:—

If Tariff Reform is to benefit the rural districts as well as the manufacturing districts, then said Mr. Courthope it is felt that it must be accompanied by land reform. In the rural districts what we want is to revive as far as we can the old yeoman, who has practically died out—the sturdy Briton tied to the land by family links and associations of interest; but in order to do that we must encourage ownership. I would not confine ownership to the technical 50 acres holding, but would allow circumstance to regulate the amount of land. We do not think it equitable or reasonable that small owners who are set up under the present Government Act under the ægis of the County Councils should pay the whole of the purchase price, in the form of a sinking fund, without at the end of such time becoming the owners of the land.

We do not wish in any way to force ownership on people who do not want it, or even to press it unduly, but we do wish to give an opportunity to occupiers to become owners if they desire to do so. Further, we are all agreed that to facilitate the increase of ownership there must be some reform in the procedure of transfer and conveyance, but it is very difficult to show in detail what is the best line to take. The present cumbersome and expensive method of conveyancing bears very hardly on both buyers and sellers, and particularly in the case of small estates the cost of the conveyance and other legal preliminaries is much higher proportionately to the amount of money involved. It might be possible to do a good deal in this direction if the possessory title, after 20 years of undisputed registration, *ipso facto*, became absolute title. There are undoubted difficulties to be overcome before such a reform can be carried out.

To turn now to one of the practical difficulties which stand in the way of the prosperity of the agricultural community, take the question of credit. The only credit in most cases is from seedsmen and manure merchants, and although on the whole these tradesmen treat the agriculturists with great fairness, and to a large extent help them over a lot of difficulites, it is manifestly undesirable that the farmers should be in the hands of anyone. But the situation has become considerably worse since the gradual disappearance of the county private banks and their supersession by the joint stock banks, who make it no longer possible for the old-fashioned credit to be given to agriculturalists of recognised soundness. To meet this difficulty we want to see established a system of land and credit banks, with Government guarantee, which will enable the farmer to obtain sums of money on easy terms to save him from the necessity of having to sell his crops and stock at disadvantageous times. This system is already is vogue in some countries where the encouragement of agriculture is a feature of Government policy. Indeed, efforts have been made in this direction in this country by the Agricultural Organisation Society, but so far only moderate results have been obtained, because of the absence of the Government guarantee. But a good many things which agriculturists want all parties are agreed upon, and it only requires time and opportunity to pass them through the House.

UNIONIST AMENDMENTS.

Mr. Jesse Collings will move as an amendment to the Address:—

But this House humbly regrets that no measure is announced in his Majesty's gracious speech for extending the benefits enjoyed by Irish tenants under the Act of 1903 to British tenants, thereby enabling them by State aid to purchase their farms whenever such farms are for sale; and this House further regrets that no measure is announced for enabling agricultural labourers and other suitable persons to become occupying owners of small holdings of land.

Sir Gilbert Parker has put down the following amendment to the Address, which represents the Unionist view:—

But regrets that no mention is made in the gracious Speech of an intention on the part of your Majesty's Government to develop a system of small ownership of land, through the establishment of land banks and credit societies, or in any other way, with practical opportunity for existing tenants to acquire their holdings on the basis of voluntary sale and purchase.

THE BUDGET AND THE BUILDING TRADE.

The following letter was sent by Mr. Henry Holloway to a friend who had asked his opinion of the effect the land clauses of the Budget would have on the building trade. Mr. Holloway is a director of Holloway Brothers (London), Ltd., one of the largest building firms in the City as well as of several other companies largely interested in building.

Victoria Wharf,
Belvedere Road, S.E.
December 30th, 1909.

MY DEAR ——,

I duly received your letter of the 23rd inst., enclosing copy of the Conservative candidate's address to the electors of North Hackney, in which he states that the Budget taxes if passed would be a cause of unemployment and that the building trade which has already been brought to a standstill, would be annihilated. It is not necessary to adduce arguments against these absurd assertions beyond stating that so far as my experience goes, which is very considerable, not only is there a great improvement compared with a year ago in the actual building operations but also an increased demand for house property; moreover there are already indications of what I believe will be a still greater improvement in the building trade in the course of the next 12 or 18 months.

Might I also add that in my opinion the land taxes proposed in the Budget will, instead of retarding building operations, be likely to expedite same. This is especially so in regard to the ½d. tax on undeveloped land, which in many instances will have the effect of forcing land into the market on more reasonable terms than hitherto. As to the tax of 20 per cent. on increment values and 10 per cent. on reversionary values, it should be remembered that in both these proposals it is not on the building

but only on the increased land values, that is to say on property where the value has increased without any expenditure or effort on the part of the owner. The proposal to separate land and building values for the purpose of taxation is of immense importance and will eventually result in larger sums of money being spent on the buildings as distinct from the land, which obviously will be an advantage to all engaged in the building industry.

I am sorry to find that some of my friends in the building trade have recently committed themselves to the landlord's view of the Budget taxes, but it should not be forgotten that there are many others, like the Members of my own firm, engaged in a large way of business, who after careful investigation, are according their hearty support to the Government proposals.

Yours very truly,
(Signed) HENRY HOLLOWAY.

A TORY ELECTION LEAFLET.

Now that the Finance Bill has been condemned by a great majority in the House of Lords, and referred to the judgment of the Country, the most serious attention of all Owners of Land and Houses should be directed to the disastrous effect on their property of the proposed new Land Taxes and increased Death Duties and Stamp Duties.

As soon as the Finance Bill was presented to Parliament, it became almost impossible to sell building land, even at greatly depreciated prices. Intended contracts for building and road-making were countermanded. Mortgagees began to distrust the value of their securities, and even to call in their money. Builders were refused loans, and the volume of their business was enormously diminished. Solicitors, architects and surveyors, auctioneers, building societies, insurance companies, land developers, and builders' manufacturers all suffered heavily. Worse still, thousands and thousands of artisans, brickmakers, bricklayers, carpenters, quarrymen, and general labourers were thrown out of work.

All this waste and misery is the direct result of the bare proposal of the new Land Taxes by Mr. Lloyd George and the present Government. At the coming General Election it is evidently the duty as well as the interest of all Land and House owners, rich and poor alike, and all connected with the Land, to use their most earnest effort to turn out of his seat every Member of Parliament who supports the Budget Land Taxes, without distinction of party.

In the blind fury of the Government against the Peers and larger landowners, they overlooked the immense number of small owners, and those engaged in the building trade and their dependents, whose means of livelihood are threatened by the insane project of Land Taxation. They overlooked the grave injury to friendly societies, building societies, and insurance companies, all large investors in ground rents. It is hard to give exact figures, but probably at least two millions of voters and their families would be grievous sufferers if the country is misled into electing a majority of supporters of the Budget.

The proposed new burdens on land are being recommended by Government speakers to their more ignorant sympathisers by vituperation of the House of Lords, by false assertions that landlords do nothing to improve their property, and by concealing the real object and effect of these taxes. In this way a sham popularity is sought to be gained for iniquitous proposals, the true intention of which is to steal the land bit by bit from the present owners without compensation.

The Finance Bill is so long and such difficult reading, that most of those who may be ruined by it have little conception of the frightful engine of taxation it sets going. But a very brief summary will enlighten them.

If the Bill were to become law, the first thing every land or house owner in the kingdom would have to do would be to read about forty pages of print, which no one but a lawyer, with the help of a land surveyor, could possibly understand. Then he will have to furnish the Commissioners of Inland Revenue with a very full description of his property (under a heavy penalty if he fails to do so), in order that they may make what is called a "provisional valuation" of it. If the property owner is not satisfied with this "valuation," as in nine cases out of ten he certainly will not be, the next thing he has to do is to appeal against it. In Mr. Lloyd George's original draft of the Finance Bill, the right of appeal was carefully restricted to the Tax Commissioners themselves, but the Lord Chief Justice and the Unionist Party shamed the Government out of this transparent fraud, and now there is an ultimate right of appeal to the High Court of Justice.

Obviously not one owner in a hundred will be able to see to the proper valuation of his property himself, or could spare the time to do so. He will have to pay a lawyer and a land surveyor to act for him. This in itself is a heavy tax.

The ordinary citizen will never see the full text of the Finance Bill. If he did, he would be amazed at the extraordinary tangle of words and ideas by which the fraudulent intention of taxing him out of his property is sought to be concealed. The Bill makes use of at least nine different sorts of "values," some of which are purely fictitious. They are called: (1) "Increment Value"; (2) "Site Value"; (3) "Value of the Benefit of Reversions"; (4) "Rental Value" (of minerals); (5) "Total Value" (of minerals); (6) "Gross Value"; (7) "Total Value" (of land); (8) "Assessable Site Value"; (9) "Original Site Value."

Of these "values" the most preposterously absurd is the "Assessable site value" (see Section 25 of the Bill), in arriving at which one element is actually "expenses of advertisement"; another, "goodwill"; and another, "any sum which, in the opinion of the Commissioners, it would be necessary to expend in order to divest the land of buildings, timber, trees, etc." (!!!!!)

Now, the greater the "original site value" can be made the less will be the increment tax if the land is sold at a profit. Therefore, the interest of the Government will be to value low, and that of the landowner to value high. But if he happens to die before realization, the Government has taken care that he shall be hit all the harder by the Death Duties which are enormously increased under this Budget.

The result of valuing land as "divested of buildings, timber, trees, etc.," would, in many instances, be truly comic. Take a case like the site of the Criterion Theatre, in London, the stage and auditorium being chiefly underground. What would be the cost of raking out the foundations, sidewalls, superstructure and contents of the building, of carting them away and filling up the site? Would there be any "site value" left?

It looks as if the Government's hidden desire is to reduce land values to the lowest possible point with a view to "land nationalization," which means more or less thinly veiled confiscation. There are abundant signs that this is what is intended.

If it is not, then why is land so heavily and unnecessarily taxed under this Budget to the exclusion of other property?

However this may be, when the land or house owner has had his "assessable site value" duly fixed and recorded against him, he at once becomes liable, according to the nature of his property, to a choice selection of new taxes:—

1. Increment Value Duty,
2. Reversion Duty,
3. Undeveloped Land Duty,
4. Mineral Rights Duty,

unless he can get off temporarily as a small occupying owner, or on the plea that his land is purely agricultural. He will also discover that on a transfer of land or house property the Stamp Duty is doubled, and that the Death Duties are enormously increased.

The increment Value Duty is the most scandalous of all. It is often falsely advocated by Government supporters as a fair deduction from unearned increment. As a matter of fact the word "unearned" does not occur in the Bill. The tax is upon all increment arising upon a sale or lease of land, or the owner's death, with a few arbitrary deductions, but without allowing for decrement, non-receipt of interest, or actual losses. The tax is therefore not the one-fifth of net profits, which Government speakers talk about, but may run up to forty, fifty, or even one hundred per cent. and more of a landowner's profits. This tax alone might ruin holders of building land.

The Reversion Duty is a tax of one pound in ten on any benefit accruing to a lessor on the falling in of a lease. Here again there is no allowance for decrement or losses.

The Undeveloped Land Duty is based on the amazing assumption that all land which is not considered purely agricultural ought to be immediately built upon, or used for some business! This includes the still more astounding assumption that millions of new houses could and should be at once built; that thousands of builders are ready to build and could find the money, if only the land were not "held back"; and finally, that some millions of non-existent tenants would come in to occupy the houses when built, and pay rent for them!

The undeveloped Land Duty proposals were considerably modified and curbed through the strenuous efforts in Parliamentary debate of Mr. Balfour, Mr. Austen Chamberlain, Mr.

Pretyman, and other Unionists. But the Duty will still be chargeable annually (with few exceptions) at the rate of one halfpenny in the pound on the site value (which in some cases may be equal to confiscation of the whole rent) of land which either is not yet ripe for building and cannot be utilised for business purposes, or never will be. This "one halfpenny in the pound" is really equal to one shilling in the pound at least on the annual value, and equal to a heavy additional income-tax. If this Duty were passed it would certainly be increased by some future Radical-Socialist Government, and owners would be deprived annually of a large slice of the capital value of the land.

The "Undeveloped Minerals Tax" had to be abandoned, being laughed out of the House of Commons. In its place was substituted, on a directly contrary principle, "The Mineral Rights Duty," which is an addition to income tax, and charged upon all mineral rents and royalties, at the rate of five per cent. per annum, or a shilling in the pound. When a mineral owner is working his own property, he is to be charged all the same, upon a fictitious rent!!! One set of owners are to be taxed because they do not work the minerals themselves, and the other set at the same rate because they do!!! In both cases the duty is a new tax on capital, pure and simple.

Mr. Lloyd George's original plan was to tax everything suspected to exist underground which could be called a "mineral." Now, "clay, brick-earth, sand, chalk, limestone, or gravel" are excepted.

The Government seems unaware that sandstone, marble, granite and many other kinds of stone, with marl, peat, and other cheap minerals, exist in the United Kingdom, which could no more bear taxation than those exempted. Foreign minerals are not taxed.

Enough has been said to show that the proposed Land Taxes of Mr. Lloyd George's Budget have already done incalculable harm, and are cumulatively intended to ruin landowners, great and small, as a class, simply because they hold land. None will escape, unless for a time as holders of purely agricultural land, or small occupying owners (a bribe to secure their neutrality introduced into the Bill as an afterthought). And houseowners, and even long leaseholders, will be liable to new taxes in respect of the sites of their houses, just as if they were simply owners of land. Every interest connected with the land will be amerced and the country generally will be impoverished, in order to carry out Mr. Lloyd George's insane and unbusinesslike ideas. Yet the net gain to the Exchequer to arise from the new land taxes will be ridiculously small, while the valuation will cost the country millions.

But these disasters may easily be averted if every owner of land and house property, and the members of the building and allied trades and professions, will vote solid against every supporter of the present Government at the coming election. The remedy is in their own hands.

PRIVILEGE AT WORK.

A TALE OF THE LOST LAND.

From THE TIMES, February 18th.

A report on the Crown and common lands in Carnarvonshire was presented by a Committee to a special meeting of the Carnarvon County Council yesterday. Particular attention was paid in the report to the parish of Llandegai, in which a portion of the Penrhyn estate is situated.

It appears that in 1849 the then deputy-ranger of the Forest of Snowdon commented on the fact that in 1794 extensive wastes, containing valuable minerals and situated in Llandegai and four other parishes, were by letters patent demised to Lord Penrhyn and his successors during the natural lives of three who were then young children at the yearly rent of £15 7s. 1½d. THE TIMES, on August 10th of that year, stated, with reference to the transaction, that "if the charge of the accusers be made out, it discloses a series of acts amounting almost to swindling." A few days later a letter was written to THE TIMES by Mr. James Wyatt, then the agent of the Penrhyn estate, claiming that "the quarry and the adjoining common have always formed part of the Penrhyn estate"; but the deputy-ranger wrote again to controvert this. In 1859 there was an entry in the report of the Commissioners of Woods and Forests to the effect that the interests of the Crown in 6,129 acres comprised in the letters patent, and situated in the parish of Llanllechid, had been sold to the Hon. E. G. D. Pennant for £1,739 10s. in the year 1858. The Committee pointed out that in 1862 the lease granted expired with the death of the survivor of the three mentioned in the letters patent, but no steps appeared to have been taken by the Crown then or since to assert its rights in the matter.

The report continued:—"The committee therefore considers that the time has arrived when the Government should be urged to take energetic and effective measures to ascertain whether and to what extent the public or the Crown is still interested in the waste or other lands in the parishes of Llandegai and Llanllechid and the vast mineral wealth included therein. As far as can be judged from the materials at the Committee's disposal the simple question is whether what was once undoubtedly public property has, through carelessness on the one hand, and natural acquisitiveness on the other, been allowed to become private property and how far such result can be guarded against in the future. . . . From facts brought to the Committee's knowledge it is clear that the Crown has never yet expressly admitted that the unexhausted minerals in this parish belong to the Penrhyn estate." The Committee recommended that the recommendations made by the Welsh Land Commission, both with regard to the safeguarding and regulation of rights of common and to the securing of a survey and the administration of Crown lands in Wales, be pressed forward by the County Council. The Council was urged to do all in its power to press for the appointment of a Royal Commission of a judicial character, with full power to determine all questions at issue with regard to the Crown wastes or commons in the parish of Llandegai.

Mr. William George (a brother of Mr. Lloyd George), in moving the adoption of the Committee's report, appealed to the owners of the Penrhyn estate to consider the facts dispassionately. If they were satisfied that they were now in possession of the property mentioned in the report through appropriation and without any wrongful act on their part, he would ask them if they would be prepared to restore it to the public. (Cheers.) He would be content to leave them the profits of the past and let bygones be bygones. Llandegai Mountain, with its enormous mineral wealth, belonged, beyond a doubt, to the public within comparatively recent times. That could be proved to the hilt by historical and authoritative documents, and it could never be seriously suggested that the property had ever by purchase become that of the Penrhyn estate, who had been carrying on a game of bluff for many years. No man would take the property away even if it had been appropriated, because the law allowed it, but if there was any reasonable doubt in the matter it was the duty of the Council to make a strong recommendation to the Government.

Mr. Jones Morris seconded the adoption of the report.

Mr. C. E. Breese advised that pending inquiry judgment should be suspended.

Mr. William John Barry, a member of the Committee, said that there was no doubt that a good deal of land in the county had been stolen from time to time. The case of Llandegai required immediate attention.

The Rev. William Morgan thought that the statements made were so alarming that no man in his senses would oppose an inquiry, but let them not anticipate an inquiry. It was clear that the information with regard to Llandegai came from the Urban Council of Bethesda, of which Mr. W. J. Parry was chairman. He maintained it to be the duty of the Crown to claim the land if it was theirs.

All the members present, with the exception of one, who left the room, voted for adopting the report.

LANDLORD ACTIVITY IN IRELAND.

A New Organisation.

THE landowners have left nothing undone in the opposition to the Budget. During the last four years they have founded organisations under every sort of democratic name to oppose and discredit the policy of the Government. They are now doing their utmost to play off Ireland in the game, and an Irish Financial Reform Committee has been established. The following report of a meeting held on February 10th appeared in the TIMES:—

"Mr. R. Sanders, who presided, stated that satisfactory progress had been made in bringing under the notice of the Press, both in Great Britain and Ireland, the grievance of the Irish over-taxation. The movement was proceeding precisely on the same lines, namely, non-party and non-political, as the great movement in Ireland in 1898. Ireland was quite united on the subject, but in 1898 it was difficult to reach the attention of

Great Britain; now that was changed. The attention of Parliament would soon be drawn to the great injustice of Mr. Gladstone's Free-Trade Budget of 1853. The Irish representatives, Unionist and Nationalist, would on this occasion insist upon a free and open discussion on the subject, and would press for a remedy, because their constituencies required them to do so. Mr. Lloyd George's Budget was not acceptable to any Irishman. Besides multiplying the evils of the system of taxation initiated by Mr. Gladstone in 1853, the present Budget also threw very serious burdens upon the new class of peasant proprietors, who had bought their lands under a title in fee-simple guaranteed, by the British Parliament. The Budget would place upon them fresh burdens never contemplated in the Land Purchase Acts. Such a thing could not be listened to in Ireland for a moment, and it was inconceivable that any Irish member would support it.

"A number of representative names from all parts of Ireland were added to the committee. Correspondence from a number of local boards was also considered, and a sub-committee was appointed to prepare a statement of the present position of Ireland in relation to existing taxation and on the history of the financial relations questions for the use of members of Parliament in the debate which is expected will take place early in the Session. The sub-committee will meet daily in London during the coming fortnight. Communications should be addressed to the secretary, Irish Financial Reform Committee, 15, Great George Street, Westminster."

A New Paper.

On the same day a meeting of the landlord party was held in the Cork City Hall under the presidency of the Lord Mayor. It was unanimously decided to publish on an early date and as soon as the preliminary arrangements can be made a Nationalist daily paper under the title the CORK FREE PRESS.

Mr. William O'Brien, M.P., in the course of an address, said there was an absolute necessity for an organ to voice the views and sentiments of the people who were misrepresented and maligned in existing Nationalist publications. The result of the polls at the recent elections indicated that, despite the fact that they were without any organisation and were taken by surprise, and moreover had to battle against clerical influence and gross misrepresentation, the electors were overwhelmingly on their side. At the next election they meant to contest other divisions, which he was convinced would act similarly to those constituencies in which they had already won.

Letters were read from a number of persons promising to become shareholders in the publishing company which is about to be formed, among them being Lord Dunraven, Lord Castletown, and Colonel Hutchinson Poe.

Landowners' Convention.

The executive committee of the Irish Landowners' Convention have issued their 24th report, which will be presented at the annual meeting in Dublin. The report largely deals with the Irish Land Act of 1909, and under this head are the following sentences:—"Many of the provisions of the Irish Land Act of 1909 seem destined to produce nothing but unrest, discontent, and litigation, and the result of giving effect to the policy embodied in them can only lead to widespread injustice and confiscation. Judged, moreover, by the standards which have made land purchase so great a success in recent years, it seems likely to fail altogether as a means of promoting future sales, a fact which, when fully realised, will doubtless lead to its being to a large extent repealed. Meanwhile it has practically abrogated or rendered unworkable most of the provisions to which the phenomenal success of the Act of 1903 was mainly due. Voluntary negotiations cannot but prove to be fruitless because landlords will be unable to accept several years' purchase less than the price that was obtainable under that Act—a price which, in consequence of the increased annuity, tenants will now be reluctant to give."

Opposition to the Budget.

At the meeting of the Limerick Guardians, on February 9th, Mr. Patrick Bourke (vice-chairman) proposed a resolution calling upon the Irish members, irrespective of party, to oppose the Budget. If the measure were passed the farmers of Ireland would curse the day they ever put the Irish Party into the position of helping the Government in the matter. The Chairman said the measure would be ruinous to Ireland. After a lively discussion and threats of violence the resolution was adopted by 15 votes to 14.

NEWS OF THE MOVEMENT.

LONDON.

Under the auspices of the English League, Mr. Louis F. Post, editor of THE PUBLIC, Chicago, and Mr. Henry George, jun., of New York, who were in this country writing up the progress of the Election on behalf of a syndicate of American papers addressed an enthusiastic meeting in the Essex Hall, Essex Street, Strand, on Friday evening, January 28th. Mr. H. G. Chancellor, M.P., the victor of the Haggerston Division of Shoreditch, and a vice-president of the English League, presided.

Letters of apology for absence were read by the Secretary of the League, Mr. Frederick Verinder, from Messrs. T. F. Walker (of Birmingham), J. C. Wedgwood, M.P., W. R. Lester, M.A., and the Rev. Thomas Hill, of Lincolnshire.

Long years of patient seed-sowing, Mr. Chancellor said, were beginning to bear fruit in the minds of Tories and Liberals alike. They had evidence of this in the large number of municipalities throughout the country protesting against the injustice of our present rating system. With regard to the taxes on the unearned increment of land and on undeveloped land, he contended that they were really not taxes at all. They were merely the retention by the nation of values which the nation had created—(applause)—and which therefore ought to belong to the nation. They were about to enter upon a strenuous Session. First of all they had to remember the great obstacle to all reforms. (Loud applause.) It would take some doing, but it had been made easy by the manifest selfishness of a particular class affected by the Budget proposals, which had opened the minds of a large number of people to the meaning of their opposition to these proposals. They had in the Budget—which was going to go through, of course—not Henry Georgism, but a very small instalment of it. They had, however, got one thing which was an essential preliminary to Henry Georgism—the valuation of the land. Once let the value of the land be ascertained and the results of that valuation be published, it would be such an eye-opener that large numbers of people would come round to their support.

He thought the future was full of hope. There never was a time when the public had been so well educated on this question of land reform; but they must go on with that education in Parliament and elsewhere until they carried conviction to the minds of the uninterested non-political persons. When some of the existing electoral anomalies were removed and people were able to express their real mind—which they could not do now—he believed they would come back in a later Parliament strong enough to put the principles of Henry George into actual and universal practice. (Loud applause.) When they had done that they would have seen the beginning of the end of the social troubles that bothered them now, and would open up such an era of hope to the poor and disinherited as would make England a "merry England" indeed. (Prolonged applause.)

Mr. Henry George, who was received by an outburst of cheering, said he thought the name George was now regarded with some respect in England and Scotland and he supposed in Wales. He expected soon to hear of a lot of little Henry Georges. It seemed to him that when a man does something peculiarly popular, something for the public good, that a great many little fellows were named after him, and he expected to hear of a fine crop of Lloyd Georges. He thought there would be lots of little fellows named Lloyd George and lots of boys who would come to be proud of that name, the name of the man who had had the courage and had had the magnificent abilities to challenge the power of land monopoly. (Applause.) He, the speaker, first came to this country some years ago and he was not quite so young as he was; but he really felt younger in spirits and felt as though he had been born again in the great battle that was going on. The people of this great nation had begun a change that was going to change the whole world. They had had the greatest possible odds to face that could be brought against them in politics. Coming as he had across the ocean to witness this great fight he could well say, after having been over the greater part of their country, that he had a splendid opportunity of looking into this battle minutely. Enormous as the great powers were that they had to face, anyone of which at any other time than the present would have been an overwhelming force, they had more than ever before held their own; for joined to the Liberal arms they had had a great idea—a great modern idea—the idea that the land belongs to the people; that the Almighty did not make the world for just a few, but that he made it for all. (Applause.) He

would rather have been through this battle of theirs than bear the wounds of the mightiest battle of arms that ever was in the world. He had been in rural England, in the cities, and up in the great counties which were called the giants of the North. He had been over the line into Scotland, and he had found that the Land Question had at last taken possession of the people of this Kingdom.

Referring to the question of Protection, Mr. George said that it was perfectly obvious that Protection must become rampant here unless they attacked landlordism. They must have Free Trade, but they could not stop with Free Trade; they must have freer trade. The way to down Protection in this country was to open up the land, and the way to open up land was by means of the scheme which their great Chancellor proposed to begin in the Budget—the valuation of the land. Never mind how small the Budget taxes on land were, let the camel get his nose into it and his tail would soon follow! It did not matter how much or how little there was in the Budget for land reformers, the greatest enterprise had to have some beginning, but as long as they had the valuation he thought they might well be satisfied.

He would return to the United States with the belief that they had a great man at the head of their affairs—(applause)—and he was confident that they had a splendid body of men to support him. He was delighted to see the number of men who had been elected like Mr. Wedgwood, and he thought the kind of opposition they would have in the House of Commons would only help things. Let them (the Opposition) do what they may. What Government before ever undertook to do the things that this Government had undertaken, and what Government before ever had a 100 majority to support that policy? Of course the Opposition said that the Government was composed of three elements, which he thought were mighty strong elements. But he would like to say that they no longer had three elements; for the three arms of democracy had been welded together and could not be broken apart. (Loud applause.)

Mr. Post also spoke at some length, confining his remarks to Protection as it appeared in the United States.

Mr. John Paul, Secretary of the United Committee, moved the following resolution, which was seconded by Mr. J. W. Graham Peace and carried unanimously:—

"That this meeting of members and friends of the English League for the Taxation of Land Values thanks Mr. Henry George and Mr. Louis F. Post for their addresses; expresses its satisfaction at the large majority in support of the Budget already returned in the General Election now drawing to a close; pledges its support to the Government in any measure that may be necessary to vindicate the sole right of the people's elected representatives to control the finances of the country; and urges the Government to complete the valuation of land as speedily as possible with a view to the early adoption of the value of land apart from improvements as the basis of local rating."

Mr. L. W. J. Costello moved a vote of thanks which was seconded by Mr. E. E. Belfour:—

"That this meeting tenders its hearty thanks to the Chairman, Mr. H. G. Chancellor, M.P., and asks him to accept its warmest congratulations on his triumphant return to Parliament, against exceptional difficulties, at the recent election for the Haggerston Division of Shoreditch."

LONDON COUNTY COUNCIL.

The agenda of the London County Council, published on January 25th, contained the following resolution, which had been placed on the paper by Mr. Frank Smith:—

"That, in view of the burden of rates which the ratepayers of London now have to bear, this Council earnestly desires that the provisions of the Government's Finance Bill for the valuation of land will become law with the least possible delay, in order that a new basis for rating may be established, which will enable the Council to afford relief to the traders and householders of London from the burden of rates which now fall unfairly upon business and other premises; and that a copy of this resolution be forwarded to the Prime Minister, the Chancellor of the Exchequer, and the President of the Local Government Board."

MANCHESTER.

At a meeting of the Salford Town Council, on February 2nd, Mr. Delves moved the following resolution, postponed from the last meeting of the Council:—"That this Council hereby reaffirms its previous declarations in favour of the taxation of land values, passed by the Council on November 15th, 1899, and January 24th, 1900, for the purposes of the Salford Corporation Bill in Parliament in the Session of 1900; and also on other dates named."

Mr. Jackson seconded the resolution.

Mr. Alderman Hulton suggested that they should ask Parliament to devote the amount derived from the taxation of land values to local purposes. In the past, when they had adopted resolutions of this kind, he thought they had had this in their minds. He moved an amendment to that effect.

Mr. Delves accepted the amendment as an addition to the resolution, which in this form was at once adopted.

MANCHESTER LEAGUE FOR THE TAXATION OF LAND VALUES.

ELECTION REPORT.

During the recent elections in Manchester, the land clauses of the Budget were generally well discussed and well supported, though in some quarters there was a disposition to make Free Trade the issue rather than the Budget. That was, perhaps, owing partly to the great importance to the cotton industry of maintaining our system of free imports, and partly to a lack of knowledge on the part of some progressive speakers of the vital necessity of extending the principle of Free Trade, so as to include freedom to produce wealth as well as freedom to exchange it. The Manchester League has not yet convinced all the local Free Traders that in such an extension is to be found the only alternative to Protectionism.

But though much remains to be done in that direction, there is good reason to be satisfied, not only with the work accomplished during the elections, but also with the many evidences of the steady and persistent propaganda work done by the League during the last three years.

The following meetings addressed by some of the Leagues' speakers represent only a small part of the work done by its members in their private capacity, or as members of other organisations:—

Jan. 3.—Ashton-under-Lyne. A. H. Weller.
„ 3.—South Manchester. Dr. McDougall.
„ 4.—Ashton-under-Lyne. A. H. Weller.
„ 6.—Ashton-under-Lyne. J. Bagot and A. H. Weller.
„ 6.—Ashton-under-Lyne. A. H. Weller.
„ 8.—N.W. Manchester. A. H. Weller.
„ 12.—Rochdale. A. H. Weller.
„ 13.—Crossley's Works. Dr. McDougall and A. H. Weller.
„ 13.—Newton Heath. J. Bagot.
„ 14.—Salford Iron Works. J. Bagot and A. H. Weller.
„ 19.—Hyde. Dr. McDougall.

Most of these meetings were held in the open air, and with large and attentive audiences. The dinner hour addresses at the Works of Messrs. Crossley Bros., which began in November in support of the candidature of Mr. Zimmerman, have been continued at intervals of about two weeks, by the kind permission of the works manager and at the request of the men themselves, who, to the number of between 200 and 300, receive our speakers with great heartiness and appreciation.

My own experience has convinced me that no better election cry could have been provided for progressive candidates than the land clauses of the Budget. I found the people everywhere eager for our message of hope, and on those occasions when I was one amongst other speakers I was gratified and impressed by the different receptions that were accorded to the different subjects dealt with. These impressions are supported by the experience of Mr. F. S. Oppenheim (one of the vice-presidents of the Manchester League), who was speaking almost every night in different constituencies throughout the election campaign, and who always dealt with land values taxation, and found it the most popular of all subjects.

I think that results have shown that candidates' successes may be pretty accurately measured by the support and the prominence they gave to the land clauses.

A large number of the Manchester edition of the "Landlords'

Law" leaflet were taken by local Liberal and Labour candidates, as follows:—

Sir F. Cawley, Prestwich	26,000
Messrs. Emmott & Barton, Oldham ..	10,000
J. R. Clynes, N.E. Manchester	5,000
G. W. Agnew, W. Salford	15,000
S. L. Hughes, Stockport	15,000
L. W. Zimmerman, East Manchester ..	15,000
J. Hodge, Gorton	10,000
A. A. Haworth, S. Manchester	10,000

Besides these totalling 106,000, a very large quantity of leaflets of various kinds was distributed by our own men, at meetings, and from house to house, some of our workers (men and women) being most zealous in this good work.

Two of the new Members of Parliament are vice-presidents of the Manchester League—William Barton, M.P., and Harold Elverston, M.P., and amongst other local successes, particularly gratifying to friends of our movement are the election of Mr. Neilson for Hyde and Alderman Raffan for Leigh, and the re-election of Messrs. W. P. Byles, J. R. Clynes, Sir W. J. Crossley, A. G. C. Harvey, A. A. Haworth, H. Nuttall and A. H. Scott.

The withdrawal of Mr. L. W. Zimmerman, president of the Manchester League, from the contest in East Manchester, was greatly regretted here, but it is generally recognised that his generous action saved that seat for the progressive party.

On the whole I think the great opportunity that a General Election affords was utilised by the Manchester League to the fullest extent that our resources and our experience made possible, and there can be no doubt that its educational value has been far greater than even the results at the polls indicate. With knowledge gained by experience, and a growing band of enthusiastic workers (thanks largely to our economic class meetings), we can look forward with assurance to whatever possibilities the future may hold for us.

ARTHUR H. WELLER, Secretary.

The Secretary of the Manchester League for the Taxation of Land Values, Mr. A. H. Weller, 134, Deansgate, Manchester, sends us the following account of their activities for the past month.

The following meetings have been held:—

Jan. 27.—Manchester Reform Club. Messrs. Hy. George, Junr., and Louis F. Post.
„ 27.—Crossley's Works, Openshaw; dinner-hour meeting, 1.30 p.m. A. H. Weller.
„ 30.—Ancoats Congregational P.S.A. L. W. Zimmerman.
Feb. 3.—Economic Class Meeting at the Manchester Office, at 8 p.m.
„ 8.—Reform Club, Blackburn. John Bagot.
„ 10.—Crossley's Works, Openshaw, dinner-hour meeting, 1.30 p.m. John Bagot and A. H. Weller.
„ 10.—Economic Class Meeting at the Manchester Office, at 8 p.m.
„ 15.—Mill Hill, Blackburn. John Bagot.
„ 15.—Heaton Mersey Ratepayers' Association. Dr. P. McDougall. (For '95 Club.)
„ 17.—Economic Class Meeting at the Manchester Office, at 8 p.m.
„ 16.—Leigh (Lancs.) League of Young Liberals. Dr. P. McDougall.
„ 21.—Intack, Blackburn. John Bagot.
„ 22.—Didsbury Liberal Association. A. H. Weller.
„ 23.—Muir & Co.'s Works, Manchester, dinner-hour meeting. John Bagot and A. H. Weller.
„ 24.—Crossley's Works, Openshaw, dinner-hour meeting. John Bagot and A. H. Weller.
„ 24.—Economic Class Meeting at the Manchester Office, at 8 p.m.

Up to the time of going to Press the following meetings have been arranged:—

Mar. 2.—W. Gorton Adult School, Ainsworth St., West Gorton. Dr. P. McDougall at 8.15 p.m. "Taxation of Land Values: the Cure for Poverty."
„ 3.—Economic Class Meeting at the Manchester Office, at 8 p.m.

Our meeting on January 27th was a great success in every way, The chair was occupied by Mr. L. W. Zimmerman, President of the Manchester League, and amongst those who addressed the meeting after Messrs. Henry George, jun., and Louis F. Post, were Dr. P. McDougall, F. U. Laycock, John Bagot, F. S. Oppenheim, M. J. F. Ferreira, C. H. Smithson, and G. G. Armstrong.

The meeting was well reported in the MANCHESTER GUARDIAN, DAILY NEWS, and the DAILY DISPATCH.

Mr. Zimmerman had a large and appreciative audience at his meeting on January 30th.

Mr. John Bagot is giving a series of three lectures to the Young Liberals of Blackburn, and in accordance with his usual custom, he is urging those young men to take up the study of "Progress and Poverty."

Mr. Wm. B. Riley, the Secretary of the Blackburn Young Liberals, reports that the two lectures already given have created an excellent impression, and that a good number of "Progress and Poverty" have been purchased.

The economic class meetings at the Manchester Office will continue to be held every Thursday evening, at 8 p.m., until further notice.

PORTSMOUTH.

We have received the following report from the Secretary of the Portsmouth League:—

During the past year the prominence attained by the land question has occasioned an increased activity on the part of our League, both independently and in co-operation with other progressive bodies.

In January we had on the hoardings for one month the DAILY CHRONICLE poster "Tax Land not Food."

Under the auspices of the League, Mr. Outhwaite addressed a large meeting in the Parish Institute, on March 25th, in which prominent local men, town councillors and representatives of trades organisations participated. A resolution urging the Government to make a substantial beginning with the taxation of land values in the Budget was practically unanimously adopted and copies forwarded to the Prime Minister and Chancellor of the Exchequer.

In May a series of open-air meetings extending over two weeks were addressed by Mr. Withy, and another series by Mr. Phelps in the autumn. All parts of the town were reached and we are convinced that much solid educational work was done.

Open-air meetings have at different times during the year been addressed by members of the League, and the November municipal elections afforded excellent opportunities. Our monthly meetings at the Co-operative Society's rooms are open to the public, and our antagonists have availed themselves of our platform on several occasions. The open-air meetings are far more effective than the indoor meetings.

In co-operation with the East Hants Liberal and Labour Association meetings have been addressed in neighbouring towns and villages by Messrs. McGuigan and King and Father Hopkins (the Chairman of the Association). They were well received.

The General Election campaign offered further opportunities, although the League did not take an independent part except in the publication of 33,000 copies of a manifesto, in addition to which 5,000 Land Tax Cartoons were distributed.

Mr. Lambert, the Liberal Candidate for the expected bye-election and later for the General Election, was interviewed by a deputation from our League. His attitude was quite satisfactory, and the members of the League were of the opinion that our cause would be promoted rather by rendering the Liberal candidates every assistance by canvassing, &c., than by independent action. Messrs. McGuigan and King addressed many meetings under the auspices of the League of Young Liberals. The result was disappointing, but throughout any reference to the taxation of land values was received with the utmost enthusiasm.

Literature to the value of about £5 has been disposed of to our members through the medium of the book club. Much has also been distributed freely.

We gratefully acknowledge the extremely generous pecuniary assistance afforded by the United Committee, and the donations of literature from the English League, without which much of our activity would have been impossible.

On January 30th, Mr. McGuigan addressed a meeting to members of Brougham Road Chapel.

On the 26th February, he addressed the Local Amalgamated Society of Carpenters and Joiners, and on the 29th inst. the members of the Buckland Congregational Chapel, to which meeting the public were admitted.

At the postponed annual meeting held on Thursday, 17th inst., our executive for 1910 was elected as follows:—*President*, Mr. Satterthwaite; *Vice-Presidents*, Messrs. Lee and Shaddick; *Secretary*, Mr. A. H. Stoakes; *Assistant Secretary*, Mr. F. King; *Financial Secretary*, Mr. Turpie; *Treasurer*, Mr. E. Cole; *Committee*, Messrs. McGuigan, Erving, Hardwick, and Morgan; delegate to the English League, Mr. Erving.

EDINBURGH.

The ordinary meetings of the Edinburgh League have for the past month been left over, as the whole activities of the members have been devoted to the General Election campaign. Many of the members gave their whole time and energy to addressing meetings in various parts of Scotland. Numerous leaflets have been issued and large quantities distributed, especially at the Opposition Party's meetings. Two of these leaflets we reproduce elsewhere.

On February 18th, P. Maxton Cunningham, Esq., addressed a meeting of the Independent Labour Party on "Land Values and Social Problems." Mr. Cunningham, a vice-president of the League, also addressed the monthly meeting of the League, the subject being "The Taxation of Land Values as applicable to Agricultural Land."

NOTES ON THE ELECTION IN SCOTLAND.

The battle of the election is over. The Lords gave an absolute rejection to the Budget; they made their appeal to Cæsar and they have their reply. The question in debate in Scotland is the Land Question. The settlement of the Land Question is of vital importance to the whole nation, and in Scotland the Budget was second and subordinate in importance to the taxation of land values, and the Scotch Small Holders Bill.

The Scottish people have returned an increased majority to enforce the policy laid down in the land clauses of the Budget, and likely to return a majority till the policy is established in law. Taxation, we are told, is always unpopular, but the taxation of land values must be an exception; it becomes more and more popular as it is better understood and the years roll on. The time draws near when the electors of Scotland will not readily condone the efforts of some politicians to curtail the operation and extension of this policy.

There is no need to elaborate the nature of the victory for Liberalism in Scotland. Could any Liberal or Land Reformer desire a better result? The landowners have used all their influence, and in working class constituencies every effort has been made to hoodwink, bamboozle and intimidate. Yet in spite of the strength of the effort exerted by special interests, the Scottish electors have finally decided that Land Reform is to go forward.

The Scottish League were working strenuously all during the election, and, without undue egotism, we feel certain that it was largely due to the work and policy of the League past and present that the general result is so satisfactory.

Prior to the election, Mr. John Paul visited Glasgow and met the members and friends of the movement at a social meeting, where he gave an outline of the work being done in England by the United Committee. Mr. Paul subsequently met the Executive of the League when the Scottish campaign was outlined and discussed at length.

It was agreed that the League should issue a manifesto to the electors, as well as a special leaflet "The Landlords' Law" and the "Land Songs," as published by the United Committee. These were issued in large quantities and were taken up by many candidates. In all 200,000 of the "Manifesto," 150,000 of the "Landlords' Law," and 50,000 of the "Land Songs" were sold and distributed, and in addition many thousands of other leaflets and pamphlets such as "Lower Rents and Lower Rates," "The Cardiff Castle," and "Liberal Leaders and Land Values." A notable feature of the circulation of the "Manifesto" and the "Landlords' Law" leaflet was that about 100,000 of each were posted to the electors with the various candidates' addresses.

In the flood of speech-making let loose the members of the League took a full share in many constituencies and are gratified at the high-water mark maintained all over the field of their operations. Members of the Executive were out day and night, and beyond dispute rendered valiant service to the steady adherence to Liberalism in Scotland. We failed to keep one or two seats through local or individual causes, but the net result in Scotland is one seat to the good for the progressive forces. There are now 59 Liberals, 2 Labour men, and 11 Tariff Reformers. The League's speakers, Messrs. Burt, Brymer, Busby, Cameron, R. Cassels, G. Cassels, Wm. Cassels, Laughland, Little, McLardy, N. McLennan, Wm. McLennan, McKendrick, Stenhouse, Stewart, Waddell and Wilson, addressed upwards of one hundred meetings during the campaign, and in many cases were the principal speakers. On the whole this part of the League's work was very creditable.

A special feature of the contest was the visit of Louis F. Post and Henry George, jun. Mr. Post and Mr. George spoke at five meetings during the three days they were in Glasgow and district. Two of these meetings were specially held under the auspices of the League and the United Committee, at Clydebank and Alexandria. The meetings were very successful, the large halls in both towns being crowded by enthusiastic audiences.

Another prominent visitor who rendered yeoman service in about a dozen constituencies, urban and rural, was the Hon. Robert McNab, M.A., LL.B., ex-Minister of Land and Agriculture in New Zealand. Mr. McNab had an interesting story to tell and he did full justice to our proposals, which have been tried with so much success in our "Premier Colony." Messrs. McNab, Post and George were especially impressed by the ready response of the audiences to our proposals. In almost every case they noted that the candidates were far behind the people in their appreciation of the case for the taxation of land values. We of course know this by past experience, but it was interesting to have such emphatic confirmation from men so well qualified to observe and to judge.

It is readily admitted that the question of land values taxation has now a deep and abiding place in the political affections of the Scottish people, and that the Land Clauses of the Budget providing for valuation of land, more than anything else, brought enthusiastic support to the Liberal candidates. Everywhere the keenest interest was shown in the land question. The word went round and it was heard on all sides; the Liberal Party have now shown that they can and will face up to the landlords and we must back them up. It was a glorious fight and one that indicates the high-water mark of Scottish Liberalism and Scottish character.

The February issue of the WESTMINSTER REVIEW contains an article from the pen of Mr. George Connell on "Modern Research in Social and Economic Problems." In dealing with the effective research made by Henry George into social problems, Mr. Connell says:—"One cannot help thinking that his study of these reforms must have had some part in the inspiration of his genius. One cannot doubt that the thoroughness of his system, the complete exhaustiveness of his research in the bottom truths of the problem of poverty entitle him to our regard as the father or pioneer of modern research in social and economic problems." Mr. Connell's article is ably written and has been much appreciated by his friends in Scotland.

Mrs. Toner came into the Glasgow office a few days ago and urged the necessity for extending the sale of LAND VALUES by voluntary effort. Asked how she would proceed she said that ladies might sell the paper on the streets and immediately offered to prove that it could be done. Taking a bundle of papers down to one of the Railway Station entrances she returned in a remarkably short time with the intimation that she had sold thirty. We congratulate Mrs. Toner and commend her action to others who may be able to follow her example.

Mr. J. M. Hodge, Blairgowrie, delivered a lecture on the land question to agricultural students at Aberdeen on February 18th. He advocated taxation of land values, the principle of which he said was now approved by men of all political parties. He maintained that by-elections and the recent General Election in Scotch counties had marked the general approval of the Small Land Holders Bill, and that that measure would be passed into law.

During the election a striking tribute to the work done by Mr. W. D. Hamilton and other loyal friends of the movement appeared in the splendid activity of a band of young men in Bearsden (Dumbartonshire). From reports submitted by Mr. Hamilton we formed the impression that this fashionable suburb of Glasgow dwelt in and loved unbroken economic darkness. Now it turns out that there are a number of young men who dared to come out in the open highway and in wide daylight to sing the "Land Song," and who are steadily educating themselves in the Taxtion of Land Values and its philosophy.

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WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings, in addition to those announced in the February issue, have been addressed during the past month :—

Jan. 30.—Brougham Road Chapel, Portsmouth. J. H. McGuigan.
Feb. 4.—Nelson League of Young Liberals. F. Skirrow.
„ 8.—Huddersfield League of Young Liberals. F. Skirrow.
„ 9.—Folk Hall, New Earswick, York. C. W. Sorensen.
„ 14.—Keighley League of Young Liberals. J. W. Booth.
„ 16.—Yorkshire District Office, Keighley. J. R. Wilkins.
„ 22.—Huddersfield League of Young Liberals. W. E. Strong.
„ 23.—Yorkshire District Office, Keighley. F. Skirrow.
„ 26.—Amalgamated Society of Carpenters and Joiners, Portsmouth. J. H. McGuigan.

The following additional election results, affecting members of the League, were declared too late to be included in the list given last month :—

SUCCESSFUL.

†*Hemmerde, E. G., K.C. (E. Denbighshire)	.. Majority	3,544
Hindle, F. G. (Lancs. Darwen)	„	211
Raffan, Alderman, P. W. (Lancs., Leigh) ..	„	679
*Rickett, Sir J. Compton (Yorks., Osgoldcross)	„	
*White, Sir George (Norfolk, N.W.)	„	1,208

UNSUCCESSFUL.

Conybeare, C. A. V. (Lincolnshire, Horncastle).
‡Outhwaite, R. L. (Sussex, Horsham).

*Member of late Parliament.
†President of the League. ‡ Vice-President.

The meeting in Essex Hall, London, on January 28th, briefly reported in another column, was a great success both in point of numbers and of enthusiasm, and has resulted in the addition of several new members to the League roll. Mr. Berens and Mr. Munn took charge of the two literature stalls, and sold a considerable quantity of books and pamphlets. The meeting sang the land songs with great enthusiasm, and accorded by acclamation a vote of thanks to the volunteer organist, who gave very effective and willing help in the musical part of the programme.

Specimen copies of the special leaflets issued by the League, and by the Land Values Publication Department of the United Committee, in connection with the London County Council election, have been posted to all members of the League in the County of London. Help in distributing them during the last few days of the contest will be greatly appreciated.

At their meeting on February 14th, the Executive unanimously passed the following resolution :—

"That the Executive of the English League for the Taxation of Land Values protests against the proposal of the Improvements Committee of the London County Council to sell a freehold now belonging to the Council at Chelsea Embankment to Sir John Wolfe Barry, K.C., as it is against public interest that land values which have become public property should be alienated into private hands."

The Rev. S. D. Headlam, L.C.C., at the meeting of the Council on the following day, "blocked" the proposal against which this resolution was directed.

At the Yorkshire District Office, 71, North Street, Keighley, on the 2nd inst., a Socialist will oppose Taxation of Land Values, and on the 9th will affirm that Socialism offers the only solution of the Labour Problem. These friendly discussions are of great educational value, and are developing a number of capable speakers among the local membership of the League.

MARCH MEETINGS.

Wed. 2.—Colne Valley League of Young Liberals. Wm. Thomson.
—Yorkshire District Office. Discussion.
Fri. 4.—Cocoa Inn, Pinner, Middlesex. J. Herbert Batty, "Land Monopoly."
Mon. 7.—Wakefield League of Young Liberals. F. Skirrow.
Tues. 8.—Wakefield League of Young Liberals. F. Skirrow.
Wed. 9.—Wakefield League of Young Liberals. F. Skirrow.
—Yorkshire District Office. Discussion.
Thurs. 10.—Wakefield League of Young Liberals. F. Skirrow.
Sun. 13.—Lewisham Liberal Club, 272, High Street. F. Verinder, "The Land Question and the Unemployed." 8.30 p.m.
Tues. 15.—Brierfield League of Young Liberals. F. Skirrow.

COLONIAL AND FOREIGN.

CANADA.

A PROFITABLE "INDUSTRY."

A real-estate and financial agent of Vancouver, B.C., who has been in London on business, has given to a representative of CANADA many remarkable instances of how fortunes have been made there in buying and selling land. For instance, one client bought about 50 acres three miles from Vancouver 20 years ago for £4 per acre, and has sold portions recently for £1,000 per acre, while only before Christmas a man bought half an acre for £120, and sold it six weeks after for £180, in addition to two lots for £280, which he resold six weeks after for £400. Two years ago some lots that then sold for £100, to-day were worth £400.

"Anyone," he said, "who uses a little discretion may do well, commencing with as little as £20 if he invests judiciously. It is enough to make the first payment, the balance payable by arrangement, generally six, 12, and 18 months for central property, and sometimes one, two, and three years in the suburbs and five to six years in the country; the interest being 6 to 7 per cent., payable half-yearly or yearly. The interest is practically nothing compared with the large profits that are being made by using a little foresight. As an example of what can be done, I may say that 1½ acres were recently bought for subdivision for £1,600 and resold within six months for £3,200."

BRITISH COLUMBIA.

The ESTATES GAZETTE, of February 19th, tells the following story of increased and increasing land values in British Columbia. Mr. E. John Goddard, of Messrs. H. Goddard and Son, Vancouver, British Columbia, is in England on a business and pleasure trip. Mr. H. Goddard, the senior member of the firm, is a notary public and vice-president of the Western Canada Trust Co., and their London agents are Messrs. Nicholas, 43, Pall Mall. British Columbia is the treasure house of Canada, and Vancouver its greatest seaport. The population is 100,000, which is expected to increase to 200,000 within three years. It is one of the great harbours of the world. Burrard Inlet, although practically in its natural state, can be entered by the largest ships of the world, and affords anchorage sufficient to accommodate the shipping of the British Empire. Large profits are daily being made in buying and selling land. Of course the selection of property must be left with a reliable agent on the spot, whose experience of years is very beneficial. Last year an estate sold for £8,000, and ten months after was worth £40,000, owing to the demand and growth of a suburb adjoining the city limits, with electric trams, between the harbour and the well-known Fraser River.

In the light of these things we are not surprised at the interest and activity of high and noble people in this country in the emigration of children and men and women to the Colonies. The MORNING POST, of February 19th, tells of a Conference on Women's Emigration held at the Imperial Institute under the presidency of Lady Knightley, of Fawsley, of a discussion on emigration at the Conference of the National Union of Women Workers at Portsmouth, of a discussion at a meeting of the Naval and Military Emigration League, "the moving spirit," it says, "is Mr. Scammell, the manager of the British Empire Agency." This is almost a sufficient number of agencies to mention in one breath, but it indicates at what a rapid rate this country is being depleted of its population, to send up the value of the land in the Colonies belonging to patriotic speculators who are transferring their nets and snares for the simple people, who can be persuaded to go there without inquiring into the conditions.

UNITED STATES.

BUDGET DINNER IN NEW YORK.

The current number of the SINGLE TAX REVIEW contains a report of a dinner held in New York, under the auspices of the Women's Henry George League. One hundred and sixty-five persons, all interested in the struggle now on in England, sat down to table, and later in the evening the number was augmented by many who could not come earlier. The walls of the restaurant were decorated with posters, duplicates of those doing service at the same time in the British elections. After dinner the "Land Song" was sung wtih great enthusiasm. Then Mr. Joseph Fels was called on to give an account of the

work in Britain. "England," he said, "is the freest country in the world. I can go out in Hyde Park, in London, and begin in the morning to talk. I can begin with religion, and go right through the day with socialism, anarchism, land values and get back to Hebraic dogmas, and the policemen will be there to protect me. At the end of the day, when I am tired I can go home, and the next day I can go back and do the same thing, and the same policemen will be there to protect me, and this because England is the country of free speech. Out in Philadelphia because a woman wants to speak she is locked up and must stay locked up, because the men will not learn that women will speak their pieces."

Mrs. Ella M. Murray briefly outlined the British Constitution, and gave a history of the struggles for freedom which had been waged in this country.

Mr. Bolton Hall, Mr. Geo. L. Record, the "Insurgent" Republican leader in New Jersey, and Mr. Frank Stephens, also spoke. Mr. Stephens, in the course of his speech, told the following story:—"It was bitter cold on Tuesday night," he began, "and I, who had a meeting to attend in Brooklyn, felt it keenly though warmly wrapped. On that night an old man of 60 found wandering in a desolate waste a young man of 28. The young man had on only trousers, vest, coat and hat; although the weather was so biting there were no underclothes or overcoat to shield him from the sting. The young man was almost exhausted, and the old man took him in charge to guide him through this desolate waste. And where was this desolate waste? Why, here, in your great city of New York, and the old man took the young one to the bread line at 19th Street and East River. There he found many others standing waiting for their loaf and mug of coffee. The young man was nearly gone, and the old man pushed him forward ahead of those already waiting as he cried 'Give him food; he is starved, he smells the coffee and cannot wait; give him food at once,' and as he pushed the young man forward, urging his claim, the old man himself fell. They stooped to raise him, but he was dead—dead of starvation. And while these things can happen in New York there is work for each of us to do, and the responsibility is laid upon each of us personally so to do his share that these things shall become impossible."

* * *

TAX REFORM IN NEW YORK.

The New York Tax Reform Association has issued its 19th annual report. Signed by Mr. A. C. Pleydell, the Secretary, the report gives a clear account of the work that has been done in perfecting the machinery of assessment during the past year. Owing to the work of the Association in convening conferences for the discussion of State and Local Taxation, combined with the great practical progress made under Mr. Lawson Purdy's Tax Department, New York and a large part of the States seem only to be waiting for the growth of public opinion to carry through a sweeping reform in taxation. It may be safely said that there is no more complete preparation for this object in any part of the world.

SPAIN.

The TIMES, of February 12th, contained the report of an interview with Señor Canalejas, the new Premier of Spain. Having only been in power for two days, he gave the TIMES representative a very brief indication of his proposed policy. Discussing social reform, Señor Canalejas said:—"I am navigating the same waters as is the English Government," adding with a smile—"if our little lake can be compared with your ocean." With a view to increasing production and equitably redistributing taxation he proposes to apply the English theory of unearned increment to land, to institute old-age pensions on a contributory basis, and to suppress the octroi duties. . . . . Much of the Government programme will be reflected in the Budget, which the Premier, a close student of English politics, regards as an admirable vehicle for reform.

DENMARK.

Mr. C. W. Sorensen, writes:—"The Danish Joseph Fels Fund, for the first year of the five covered by Mr. Fels' challenge, exceeds by £23 the £200 required to secure Mr. Fels' similar contribution. The Danish Government are considering proposals for the valuation of the land values in certain districts for experimental purposes. The circulation of RET, the organ of the Henry George movement in Denmark, now exceeds 4,000 copies a month—which would correspond to 88,000 copies with the population of the United Kingdom!

BOOK REVIEWS.

SOCIAL SERVICE, by Louis F. Post.*

This book makes us question once more the propriety of the form in which the older works on Political Economy are cast. As its title indicates the simplest and most fundamental conceptions of the facts and relationships which constitute our social and industrial life are used. That life is conceived as an exchange of services, no matter what may be the external or concrete shape in which these services may express themselves. On this simple basis Mr. Post builds a firm and connected structure. Running through everything this simple principle exposes, or rather leaves no hiding place for, fallacies which lurk in the older works with their complicated and sometimes contradictory conceptions. The part which any member of society plays in the great network of services is easily detected and proved.

Everyone interested in social problems will find this book of great assistance. If they have formed for themselves a clear and finished theory, according to which they interpret social phenomena, their power of doing this will be strengthened by reading this book; if they are beginners, and have formed no such theory, they cannot do better than master the consistent and far-reaching principle expounded here by Mr. Post. It will abide with them and serve them all their lives. The most casual reader will get a clear insight into the deepest problems of political economy in such chapters as "The Use of Money in Social Service," "Demand and Supply," and the "Analysis of the Instruments of Social Service." The value of these different chapters, which first appeared in the form of articles in the PUBLIC (Chicago) has been greatly increased by their collection in book form.

ABOUT PANICS. HARD TIMES: THE CAUSE AND THE CURE.

The lives of the masses of the people of every country are narrowed, degraded and stunted by poverty. This is no disgrace to them; but it is a disgrace if they do not seek to know, and when known to remove, the constantly acting cause of their poverty. This little book (6d. post free) in a free, simple and unconventional manner, will acquaint them of this, as also of the effective means by which it can most speedily be remedied. Written by a business man for business men, it is specially suitable for circulation amongst those engaged in carrying on the great industrial and commercial enterprises of the country.

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A BRIEF HISTORY OF LANDHOLDING IN ENGLAND.

"To understand the present we should study the past." For this purpose this pamphlet will be found of the utmost service, and be welcome to every student of history and modern politics. Amongst other things it contains a chronological record, together with a brief explanation, of the chief laws and Acts of Parliament relating to Land-holding from the time of William the Conqueror to the accession of Edward VII.

"TALK UNEMPLOYMENT."

"Talk unemployment" was the advice given to Tory canvassers during the recent General Election. Those of our readers who would do so with telling effect cannot do better than obtain the above pamphlet, by Lewis H. Berens (price 1d., 1½d. post free), in which the chronic problem of unemployment, or "dis-employment," is investigated in a thorough and exhaustive manner, and it is proved beyond dispute that the prevailing system of land tenure and taxation is the direct cause of unemployment, and that the remedy is to be found in some radical measure of Land Reform. A pamphlet eminently calculated to bring home to the uninitiated the fundamental importance of the land question.

*"Social Service," by Louis F. Post, author of "Ethics of Democracy," etc. Published by A. Wessels, New York. Price, One Dollar, post free.

THE LANDLORDS' LAW.

WHAT THE LORDS ARE FIGHTING FOR IN EDINBURGH.

(Issued by Edinburgh Taxation of Land Values League.)

Land Value—What the Ratepayers pay and the Landlords receive.

The Town Council of Edinburgh required land for erection of gasworks in the neighbourhood of Granton. The land belonged to the Duke of Buccleuch, and comprised **105 acres,** partly built on, and rated on an average at **£5 10s. per acre.** At 30 years' purchase of the assessed value, the price would have been **£165 per acre,** and the total price for the land **£17,325.** The Town Council paid the Duke of Buccleuch **£124,000, or 214 years' purchase.** Thus is the town hampered in its expansion and has to pay for its development. If £124,000 was the true value of the land, then the Duke of Buccleuch should have paid rates on this value instead of at £5 10s. per acre. **This is the Landlords' Law.**

Value created by the Community—What the People pay.

Over a hundred years ago the Town Council of Edinburgh feued to an ancestor of the present owner of the Warrender Estate 14 acres of the Borough Muir for the sum of £10 8s. 4d., and a few years later another acre was added for a trifling payment. The feu-duty was in 1869 commuted for a payment of £500. These 15 acres now comprise part of the present Warrender Estate of 71 acres from which the owner draws an annual income in feu-duties of £8,000, while there are still some 19 acres unfeued. All this is extracted from the inhabitants of Edinburgh as the price of the City's absolute necessity to obtain the use of the land. And from this £8,000 per annum he pays not one penny to the rates. The inhabitants pay the rates which go to enhance the value of the land in cleaning, lighting, and watching. **The Landlord should be rated on the real value of the land. The People pay—the Landlords receive the value created by the Community. This is the Landlords' Law.**

The Parks and Land Value.

The Edinburgh Corporation paid for Portobello Park, £25,000; Roseburn Park, £8,700; the land for the Fever Hospital, at Colinton Mains, £20,500; while there are also Blackford Hill, the Braid Hills, Inverleith Park, Powderhall Park, Bellevue Park, which cost sums of large amount. The Corporation spent thousands in laying them out, and the result for the ratepayers was the privilege of paying higher rates, and for those who lived in the neighbourhood of the parks, probably higher rents and higher feus. Thus the Landlords are paid high prices for the land, the value of which the people create, and they are paid again for the benefit the parks bring to the householders, and they are not asked to contribute one halfpenny out of their feu-duties, or the sums paid for their lands, to the city rates. **This is the Landlords' Law.**

The People's Law.

The Budget is the People's law. It provides for the separate valuation of land and improvements. It makes it possible for the Tax Collector to get at the Land Owners and to take for the benefit of the people a share of the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can thus get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses, and food, can be relieved of taxation. **This is the People's Law.**

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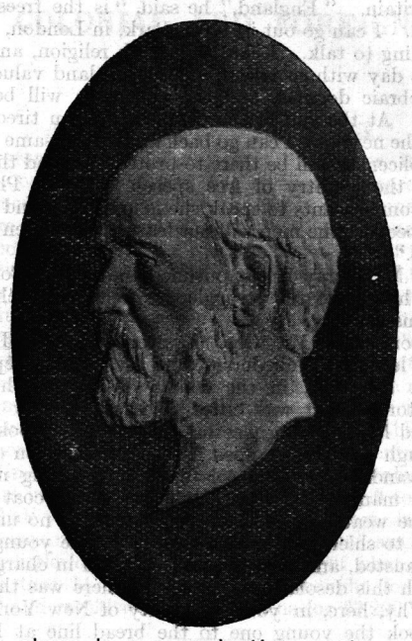

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The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth.—

PROGRESS AND POVERTY.

Life had been unfair to him. It had played him a scurvy trick when it fashioned him into the thing he was, and it had played him scurvy tricks ever since. What chance had he to be anything else than what he was. And, as though answering my unspoken thought, he wailed "I never 'ad no chance, nor arf a chance! 'Oo was there to send me to school, or put tommy in my 'ungry belly. W'en I was a kiddy, 'oo ever did anything for me? 'oo I s'y?" "Never mind, Tommy," I said, placing a soothing hand on his shoulder. "Cheer up! it'll all come right in the end. You've long years before you, and you can make anything you please of yourself." "It's a lie!" he shouted in my face, flinging off the hand. "It's a lie an' you know it. I'm already myde, and myde out of leavings and scraps. It's all right for you, you was born a gentleman. You never knew wot it was to go 'ungry, to cry yourself asleep with a gnawin' and gnawin' like a rat inside yer. It can't come right. If I was President of the United Stytes to-morrow 'ow would it fill my belly for one time when I was a kiddy an' it went empty. 'Ow could it I s'y. I was born to sufferin' and sorrer. I've had more cruel suffering than any ten men, I 'ave. I've been in 'orspital arf my bleedin' life. I've 'ad the fever in Aspinwall, in 'Avana, in New Orleans. I near died of scurvy and was rotten six months with it in Barbadoes, small pox in 'Onolulu, two broken legs in Shanghai, pneumonia in Unalaska, three busted ribs an' my insides twisted in 'Frisco, and 'ere I am now! Look at me! Look at me! My ribs kicked loose from my back again. I'll be coughin' blood before eyght bells. 'Ow can it be myde up to me, I arsk? 'Oo's goin' to do it? Gawd! 'ow Gawd must have 'ated me w'en 'E signed me on for a voyage in this bloomin' world of 'Is!"

Tom Mugridge, in "The Sea Wolf," by John London.

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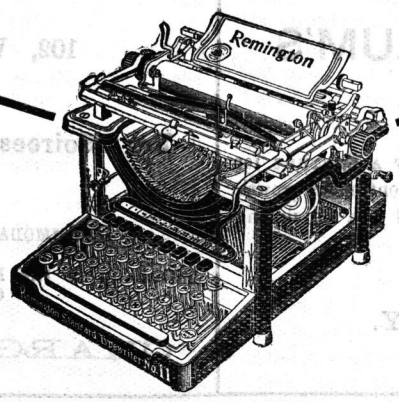

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NOTES OF THE MONTH.

Unionist Tribute to Budget's Popularity.

The feeling that exists among many members of the Unionist Party that the case for the policy of Tariff Reform and Imperial Preference could be better advanced by more strenuous advocacy has found expression in an informal meeting of a group of the party. At this meeting it was resolved to form a supplementary organisation to arouse the attention of the voters to the Imperial side of the Tariff Reform policy in view of the forthcoming General Election.

At the back of the movement is a fear that the Unionist Party is being out-manœuvred at the present crisis. A few months ago—one member of Parliament points out—Tariff Reform was a victorious cause in England. At by-election after by-election the Liberals were shown as a discredited and a defeated party. Then the Radical leaders brought down the 1909 Budget as a means of blocking Tariff Reform. They designed its appeals to class prejudices as a means of rescuing their party's cause from disaster. With "fatuous naïveté"—that is the phrase of the member—the Unionist Party fell into the trap, and for a time Tariff Reform was obscured by the Budget. It required a most strenuous effort to repair that mistake; indeed, it was not wholly repaired at the date of the General Election. Now, it is argued, the Liberal tactics are again designed to out-manœuvre the Unionist Party and to avoid an election on the issue of Tariff Reform; and again there seems a possibility of the Unionist Party being the victim of a wily foe.

Taking this statement from the MORNING POST of March 15th with the resolution passed at Mr. Balfour's Birmingham meeting last September, we are justified in concluding that the Unionists see clearly enough what is going to save the country from Tariff Reform. That resolution confessed that the Budget was calculated "to postpone indefinitely the policy of Tariff Reform." Here again we are told that Tariff Reform was obscured by the Budget. The Free Trade Liberals profess that they wish to maintain Free Trade. They have been told how to do it—even by the Unionists. If Free Trade is lost, the loss will be due to their refusal to promote the principles of the Budget.

The "Morning Post" Programme.

With regard to urban land, on the other hand, we have not yet got a policy, and we greatly need one. It is easy to show that the unearned increment duty was a badly-devised scheme. But to say that is not to say that there is not something in the ideas which prompted it, and something which is not only very popular but equitable. . . . In the forefront of this policy will be, of course, the full programme of Tariff Reform; rating reform, which will enable local authorities to assess annual land values for municipal purposes; land purchase on the lines of Mr. Jesse Collings's Bill.

These are quotations from the MORNING POST of January 28th, and March 2nd. It is only fair to say that the POST is a consistent advocate of the rating of land values. This shows how effectually a great principle can break through party lines, and win the support of men whose minds are at all open or impartial.

Worse than Foreign Tariffs.

The annual general meeting of the Leeds Forge Company, Ltd., was held at the Great Northern Hotel, on February 24th, when the chairman, Mr. Bernal Bagshawe, had something to say with regard to the rating assessment of the city. The application of the law relating to the rating of machinery, or the necessity of increasing the yield from the rates, had, he said, led again to an increase in their assessments to a point which would place a heavy handicap on their trade. The assessment had been doubled within the past year, a step out of all proportion to the additions to their premises. Since 1905 the company's assessment had been raised by £6,458, requiring them at 9s. in the £1 to pay £2,900 a year more to the rates of Leeds. This sum per year was, at 5 per cent., the annual interest upon a capital sum of £58,000. The increase of rating during the last 4½ years practically amounted to an annual dividend of 2 per cent. upon the whole of their ordinary share capital. They were handicapped in consequence in competition with other manufacturers more favourably situated in other parts of the country or more favourably treated by rating authorities. They did not object to pay their proportion to the city rates, but they

objected to these abnormal increases, and they were resisting the present assessment, and he hoped it would be with some effect.

This is a rather direct and eloquent explanation of the low dividends that are paid on many business concerns. This handicap placed on industry is made necessary by the advantage given to monopoly. In August, 1909, the people of Leeds had to pay £149,644 for 610 acres on the Temple-Newsam estate, which were only assessed at £838. That is, the total assessment of this valuable land was only one-eighth of the increase in the assessment of the Leeds Forge Company during the last five years. It is no foreigner who takes this mean advantage of our industrious people. Here again the enemy is within our gates.

Land Values in London and New York.

Our New York Correspondents write that the highest price for land in that city was recorded in a recent transaction involving a corner lot, measuring 1,825 square feet, in Wall Street and Nassau Street. Although the lot is in the heart of the business district, opposite the offices of J. P. Morgan and Co., and only a few yards from the Stock Exchange, the fact that someone was willing to give $822, or £164, per square foot caused no little stir in the estate market. The site is covered by a 19-storey building, erected 12 years ago, and worth £100,000, which is to be pulled down to make room for another of 32 floors. A site in Fifth Avenue was sold for £50 per foot, or £96,000, exactly ten times the price paid for it in 1878. Opposite is a lot which changed hands three years ago at £27 per foot, which was very near the highest price at that date.

In London the area showing the highest uniform range of values is that in the vicinity of the Bank of England, bounded by Lombard Street, Birchin Lane, Finch Lane,and Throgmorton Street, prices varying from £70 to as much as £100 per square foot, the latter price being paid in order to square a site.

This is from the TIMES report of the Estate Market on February 26th. We have little to add in the way of comment, except to point out that we have here another example of the sufficiency of land value to serve as a rating basis. The value of the New York land is at the rate of £7,143,840 per acre, that of the London land at the rate of £4,356,000 per acre.

New Coal Tax and Protection.

A Board of Trade Inquiry has been held into the Provisional Order promoted by the Port of London Authority, in which they propose to levy dues on the coal entering the Port of London. Presiding at the inquiry on March 10th Lord St. Aldwyn said that he was satisfied that there must be port dues on coal. The maximum rate suggested by the Authority was sixpence per ton, but he thought a much smaller sum might be sufficient. Evidence against the proposal was given on behalf of ninety colliery companies in Wales and the North, of the Society of Coal Merchants, on behalf of several railway companies, of the South Metropolitan Gas Company and of the Bargeowners Defence Association. The effect of their evidence was to show that the dues would hit practically every industry in London, and throw men engaged in trade out of work. It was stated that very little of the household coal in London comes by sea, but the users of gas and electricity would be hit indirectly as they are by every tax on industry.

We thought the days of these stupid policies had for ever passed away, and we still believe that the people of London will refuse to bear this burden so long as the landowners whose land is worth more than four millions an acre escape. It is not the unemployed and the hard-working and underpaid people of London who benefit by the deepening of the river and the improvement of dock accommodation. It is the landowners, and it is more than time that new authorities like the Port of London derived their revenues from sources consistent with the prosperity of the interests which they are supposed to represent.

Since this was written we find that this policy is sanctioned by the Port of London Authority Act, passed in 1908 by the Liberal Government, that the policy is essentially Protection on a municipal scale. Up to March 17th the Inquiry Committee had fixed the tariffs to be levied on a list of articles (nearly 300), which filled three pages of an official report. The protective nature of the tariffs will be best seen from the following imposts per ton of goods:—Hides: wet 6d., dry 1s.; leather: rough, tanned, but not curried, 2s.; leather: curried and finished, 5s.; harness, 9s.

Understocked Farms.

A farm may be described as an institution possessing certain earning capacities provided there is a sufficiency of stock on the holding to produce the necessary returns. Just so; then stock in sufficient quantity is absolutely essential, if the farm is to pay its way, and yet how often does one hear the remark: "How can he make it pay; he has got nothing on the place?" This in reference to someone who is trying to farm with a shortage of stock.

The MARK LANE EXPRESS of March 7th has this suggestive comment on a state of affairs that is much too common. But the only fruitful object that can be served by raising this question is in finding some solution of the evil. Why are farms understocked? We affirm that as a widespread evil this is due to the fact that the rents exacted encroach not only on the interest and wages but even on the stock itself. Instead of being able to gather sufficient capital about them to improve the cultivation of their farms, farmers find that their stock has actually to be sold in many cases in order to pay the rent. There is no greater reproach attaching to the farmers and other industrious classes of the country than the simple fact that they have never had the courage or intelligence to face this aggressive monster in the shape of rent, and confine it to its own place.

Vicious Social Systems or Vicious Human Nature.

Sir Victor Horsley, the eminent surgeon, speaking at Walham Green on March 13th, said that "one of the great accusations against social reformers of to-day was that they were spoliators and wished to rob the rich for the benefit of the poor, but unearned increment was no individual's property." . . Alluding to the evidence given before the Divorce Commission and Lord Salvesen's assertion that "human nature is unfortunately naturally vicious," Sir Victor characterised this remark as untrue, and said that, so far from human nature being naturally vicious, it had within itself the inherent power of reform.

"Corners."

Mr. Patten, the American famous for his "cornering" of wheat and cotton, visited the Manchester Exchange, on March 11th. It was known that Mr. Patten was coming and as soon as he was discovered on the floor he was surrounded, and a tremendous shout of "Patten" went up. Booings and hootings began and increased in volume, and a rush was made towards the American from all parts of the floor.

So sudden was the rush that Mr. Patten was swept towards the doors and unceremoniously pushed and hustled into Bank Street, a side thoroughfare.

The indignation of these men is to be commended. But we wonder, whether, in condemning this man who forces up prices to the detriment of themselves, they consider the fact that they themselves acquiesce in a system

that makes possible the engineering of corners which are detrimental to large numbers of people in this country. Many of them would not hesitate a second, had they the opportunity, to do what Mr. Patten has done, and yet they are violently moved because Mr. Patten and others take full advantage of the system. Their energies and demonstrations would be more effectively engaged in acting against the vicious system which make these evils possible.

Inconsistency.

The WESTMINSTER GAZETTE has been inundated by letters on the Budget and Ireland, and on March 4th the Editor added the following note to one of these letters: "We have always been in favour of deliberately ruling agricultural land out of the Budget, not only by the fixing of a minimum value, but by words which made the intention absolutely clear."

It is true that during the past year the WESTMINSTER GAZETTE has done its best to prevent not only the Budget taxes but even the valuation from applying to agricultural land, but it is a mistake to say that it was always in favour of this policy with regard to the Taxation of Land Values. In 1901 the WESTMINSTER had a series of articles on the Report of the Royal Commission on Local Taxation, and in the final article which appeared on July 12th, 1901, it criticised the Report because it had ruled out agricultural land. The following is the criticism:

> The great defect in the Report lies in not applying the principle to rural districts. There are objections to giving a dole to a particular industry because it is depressed. But there is no reason why agriculture should not be treated on the same footing as the building industry and all other industries. If it is desirable to take the burden of taxation off buildings and improvements in towns, it is just as desirable to take it off buildings and improvements in the country. The principle should be the same. In towns the rate would be on the value of the bare site, in the country on the unimproved value of the land—the value after allowing for improvements made during, say, the last twenty years. When all such improvements were allowed for, the assessable value of some land would come out very low. But that would be just. As in towns, so in the country, the unimproved value of land is the true criterion of capacity to bear taxation. It would be necessary to have the areas for levying the rate large enough to allow the proceeds from the high values at the centres of population to be pooled with the smaller yields of the rural districts. The Report recommends that the areas should be boroughs and urban districts with a certain minimum population. Such areas would probably be too small to allow of the full effects indicated in the Report. In order to give due relief to agricultural ratepayers and further facilities for starting factories and workmen's dwellings outside towns, it is essential that larger areas—perhaps the counties—should be taken. The Commissioners seem to have fixed their minds exclusively on towns and the housing problem. Perhaps if they had spent another five years thinking it out they would have seen that the same principle applies to agricultural land, to mines and to manufacturing premises, wherever situated. For uniformity of assessment it would be desirable that there should be a National Land Valuation office, and if serious inequalities remained after making the rating areas as large as was convenient these might be rectified by a scheme of equalisation according to the needs and comparative resources of the different districts.

This is magnificent. We commend the WESTMINSTER of 1901 to the WESTMINSTER of 1910. The five years that were recommended to the Commissioners have passed and four more have been added. How many more are required to bring the WESTMINSTER back to the sane views entertained in 1901? Nothing has changed except that the necessity for this universal relief of industry has become greater.

Protectionist Manner and Spirit.

The Earl of Derby, who presided on March 11th at a dinner given by the Manchester Constitutional Club to a number of Lancashire and Cheshire members of Parliament, said that at one time he had insisted that they ought to give fair play to those who did not see eye to eye with them on the principle of Tariff Reform, and that they should leave the door open to them to the last moment to come within their ranks. There came a time when they had to close the door, and to say: "You either come with us or stay outside. You have no right to pretend to be of our party, and at the same time on a question vital to the existence of our party cast your vote and influence against us at the time of election." He did not want to hurt the feelings of those who called themselves members of the Constitutional Party, but who at the same time did not assist their candidates at the last election; but he did ask them with all sincerity to consider what their position was. Whether they liked it or not, Tariff Reform, the reform of our fiscal system, had come to stay. It had come, and must be the only alternative to the policy of the present Government.

This declaration by the Earl of Derby shows that there are men determined to make the Conservative Party a strong instrument for reaction. There is to be no rest in the party for those who are Conservatives, and nothing more. We confess that this appears to us the proper method of gaining success for any principle, and its pursuit by the Tariff Reformers has been amply justified. They are loyal to their principles above everything, not allowing personal considerations, however weighty, to stand in their way. We find little or none of this spirit in the Progressive parties. Whatever principles they have are not easily discovered, as they seem to follow a vast number with equal eagerness.

Overspending and Underspending.

As a result of the recent Tory scare we find that the Navy estimates are increased by over five millions this year. It is somewhat curious that on the same day that the TIMES reported this, it also reported a conference of representatives of Municipal, District, Harbour, Port and Pilot Authorities, who passed a resolution moved by the Mayor of Newport, Mr. Blackburn, expressing alarm at the unsatisfactory arrangements which exist for the watching of the coasts.

In the course of the discussion, Mr. T. H. Hazell, of Newport, said that the coastguardsmen were employed to see that no tobacco or lace was smuggled ashore, which were trivialities compared with valuable human lives. The Chairman (Mr. C. H. Bartlett, President Bristol Chamber of Commerce) referred to the recent wreck of the steamship "Thistlemor" in the Bristol Channel, and the consequent loss of 21 lives, although for six-and-a-half hours those on board endeavoured to attract the attention of people on shore.

Although the day of wreckers is far behind, there is little chance of distressed seamen receiving help and hospitality from the shore. If, instead of deserted areas that now abound all around our coast, there were people developing and reaping prosperity from the soil, villages and towns dotted all along, instead of one vast dreary stretch, no merchantmen would want for possible help, and no shipwrecked sailor for hospitality.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

WAVERING.

To those who associate a Liberal Government's tenure of office with measures that benefit the nation the past month has been one of strangely mingled hopes and fears. One day would bring tidings that the Liberal leaders had attacked their opponents' position by some strong and drastic move. The progressive forces were encouraged and rallied. Then eight days would be filled with various rumours and empty declamations on the wickedness of the other side, and on the ninth day would come conflicting directions and commands from different commanders. The result has been a steady loss of ground on the part of the Government, and the prospect is one of defeat at the approaching election.

This decline of the Government is assumed by many of its supporters to be inevitable, and its causes complicated and obscure. This is not our view. There never was a case where the causes of failure and defeat were more apparent. A brief review of last Parliament and of the election campaign will reveal these. On August 4th, 1909, the TIMES employed a suggestive figure to express the change which had come over the political situation. "The Government feel themselves to be in a stronger position to-day than two months ago, . . . a change comparable only to the turn of the tide upon an estuary, when the moored boats swing slowly round." The fortunes of the Liberal party which reached a high point in 1906 had fallen very low in the interval. There is the testimony of the TIMES that these fortunes had been retrieved by the Budget. The Budget had built up the Liberal position again; it had secured the ground. This fact has been accepted and granted on all sides. The Prime Minister confessed at Birmingham, that the popularity of the Budget had surprised the Government itself. Let us be perfectly clear on this point. It was not enthusiasm for the passing of the Trades Dispute Act, the Workmen's Compensation Act, the Patents Act, the Small Holdings Act, the Port of London Authority Act, the Children's Act, the Agricultural Holdings Act, the Feeding of School Children, the Old Age Pensions Act, the Housing and Town Planning Act, or the Irish Land Purchase Act that rallied the country to the support of the Government. It was not resentment against the Lords for rejecting the Education Bill, the Plural Voting Bill, or the Licensing Bill that rallied the country to the support of the Government; nor was it an irresistible desire for Home Rule or Welsh Disestablishment. It was only the Budget, and only the land clauses of the Budget, that brought about this change in the country's attitude.

In these circumstances one might reasonably expect the Government to stand by the Budget. It had done everything for them. But what do we find? A large majority of the Cabinet and other Ministers, who hold their offices to-day only by reason of what the Budget did for them, passively resisted and repudiated the Budget by a most eloquent silence and diligent devotion to other subjects. The Liberal weakness to-day is largely due to this Whig opposition to the Taxation of Land Values, but it is just as humiliating to confess that it is quite as much due to the abandonment of this question by its friends. The Government took up the valuation of land. They made an irruption into the privileges of the Lords and those whom they represent. This was one of the greatest and bravest moves ever carried out by a democratic Government. It is almost unprecedented in British history. It not only roused this country; it stirred the world. Men came from nearly every civilised country to watch the progress of the fight and to send back reports to their countrymen, who were following it with keen interest. This was a great and daring enterprise, which called for and absolutely required the most zealous and steadfast support of those who entered upon it. The opponents of the Taxation of Land Values hurled themselves against this move. They resisted and attacked at every point. The House of Lords used its utmost power against it. They strained their recognised powers. They were justified in this, as there is no law in any country to prevent men from seeking to go back as well as forward. Privilege attempts to extend its scope just as freedom does. It was at this critical time, when the Budget was being attacked most vigorously, that those who ought to have been leading the movement in its favour galloped off to lead and champion other causes—to prove that Old Age Pensions could not be paid out of protective tariffs, to prove that the Navy was strong enough to beat off the Germans, to defend over again the too much defended Free Trade, to condemn the arrogance of the Lords in exercising the Veto.

"No man having put his hand to the plough and looking back is fit for the Kingdom of God." The principle applies eternally in human affairs. This is one of the most tragic episodes in British politics. It is not a simple mistake, but a colossal blunder and failure. We have referred before to the Prime Minister's Albert Hall speech. We return to it. Some of our friends fail to see any shortcoming in that speech, although there was not one argument in it in favour of the Taxation of Land Values or the Budget. The same friends are inclined to regard the question of the Lords' Veto as the supreme issue. Our difference with them is wide and deep. The NATION

of March 19th says: "It is a mere commonplace to say that Veto must come first. Clearly it must precede any system of 'reform'—for that will have to pass through the doors of the House of Lords, armed as they are with triple brass. It must also go before the Budget—for the Budget, important as it is, is a weapon and incident in this fight, not its centre and prize." Mr. Redmond takes the same view. "The Liberal party," he says, "and the democracies of both Ireland and England are at this moment united and enthusiastically waiting to be led on against the House of Lords." Neither of these statements is true as it stands. Both of them are used as arguments to urge the Government and the country to plunge into a political struggle with the Lords, a struggle which may be prolonged for years. The last struggle for industrial freedom came to an end in 1846. Since then political reform, educational reform and electoral reform have been offered to the people until they are sated and disgusted. There has been no solution of these or other problems by direct attack. After this long interval the country rose with eager avidity and gladness to hail the promise of freedom and justice in matters connected with the production and distribution of wealth which the Budget brought. Mr. Asquith, in his Albert Hall speech, utterly missed this fact—the most important fact for every Liberal to bear in mind. It seems incredible that all the stress and strain that have been felt in the industrial world, and expressed in the growth of the Labour party and the successful agitation for Tariff Reform have failed to impress our leading politicians. The strangling and crushing of industry and trade by monopoly is far the most serious evil of our time, and the reception of the Budget is the last and most convincing proof that the country is of this opinion. The Government, more particularly the Liberal Government, which leaves industrial or economic reform, will not retain office long.

We disagree with the NATION. The Budget is not only *the* weapon of this fight, it is its "centre and prize." The limitation of the Veto cannot be carried without the Budget. To put political reform, or any other reform, before economic reform will bring quick and certain defeat. To bind them up together and get them carried step by step is the only practicable and safe policy. "Get the Veto abolished," it is said, "and you will get everything else." We should like these people to tell us how they are going to abolish the Veto. It is not a light and easy task. The Budget, the Taxation of Land Values, is the one principle which will keep the country up against the Lords, and enable the Government to curtail and cut down their power. Remove this motive from the people and all the ground which it has gained will be lost, and the whole movement for progress will split up, crumble and dissolve. The Budget is not only a means to an end, it is an end in itself. It means the breaking down of economic privilege, and this is the end for which the country has been long yearning, and for which it will yearn and strive for years. The destruction of landlordism means the weakening of every other privilege. The Veto resolutions have now been produced, and we are committed to an empty and disastrous discussion. The Press and the political leaders will talk and wave their arms about this subject like the old windmills that are geared to no machinery. They will drive nothing, and lose all that can be lost. Mr. Redmond's action and theirs reminds us of the practice of the Jacobite troops, who used to leave the fight when victory was partly won and give themselves up to plunder. It is even worse. For while they did little or nothing for the Budget that brought what success there is, they now claim to dispose entirely of the fruits of that success. There is no cause for pessimism. The Taxation of Land Values advocated in a halting manner, slightly and partially embodied in legislation, saved the cause of progress last year. A new Budget with a tax of 2d. in the £ on all land values, with the repeal of all food taxes and a strenuous campaign in favour of this and of the repeal of our present rating system, will revive the Liberal cause and cripple the Lords so effectually that the method of limiting their powers which cannot be found at present will present itself inevitably. J.O.

AN OLD PLEA FOR THE BUDGET.

[From THE LAND QUESTION, written in 1873 by Sir John MacDonell, now one of the Masters of the Supreme Court.]

Never, and in regard to no other question, has there been a closer and quicker communication between the thinker and the workman. A novelty, indeed, witnessed in regard to no other political question, has been the power of the uneducated classes, to take in swiftly, and to understand, somewhat abstruse or abstract economical theories relating to land. . . . . That which presses on no man yet benefits all, is on the face of it a better mode of obtaining a revenue than that which mulcts all, it may be, unequally, and perhaps to the grievous injury of some. That which, taking from no man's just earnings, yet provides for the just common wants, is conspicuously superior to a system of which the true principle according to Mr. Lowe, is that you must pinch every class until it cries out. An offer is made of a mode of raising revenue, which takes from none what they have rightly earned, which need rob no man of what he has rightly bought, and which will replenish the Treasury, no man being mulcted, no man wronged; and are we to reject this offer, and for ever allow so many private interests to gather round this public domain that it shall be useless and perverted? To a like question the answer once made was decidedly negative. For a time the revenue of this, as of every other State of Europe, came from rent. But the answer was revoked: the feudal duties incident to property fell into desuetude, and ultimately they were abolished; much of the Crown land was squandered; and for centuries the nation has been reaping the harvest of its errors, each sheaf whereof has been some tax, often vexatious and cruel. Ministers cannot govern the country for less than £70,000,000. We vex the poor with indirect taxes, we squeeze the rich, we ransack heaven and earth to find some new impost palatable or tolerable, and all the time, these hardships going on, neglected or misapplied, there have lain at our feet a multitude of resources ample enough for all just common wants, growing as they grow, and so marked out that one may say they form Nature's budget. Such seems the rationale of the subject of which the land question forms a part. And so we may say that, if property in land be ever placed on a theoretically perfect basis, no private individual will be the recipient of economical rent.

EDUCATION'S TRIBUTE TO LANDLORDISM.

THE PRICE OF LAND FOR GLASGOW SCHOOLS.

The following table, which the Rev. James Barr has had compiled for the use of the Glasgow School Board, gives the prices of land and the ground rents which have been paid or are still being paid for the sites of different schools.

School and Accommodation (including Rooms for Drawing, Science, Cookery, etc.).	Cost of Site.	Cost of Buildings, including Furniture.	Annual Feu or Ground Rent.
	£ s. d.	£	£ s. d.
1. Abbotsford (1,050)	9,208 8 5	11,918	2 12 0
Additions (776)	2,810 11 7	11,112	1 16 1
2. Adelphi Terrace (1,701)	8,010 1 0	17,331	168 15 11
*Addition (376)	2,645 18 7	3,887	67 0 7
3. Alexandra Parade (1,598)	5,192 14 3	17,683	—
4. Annfield (1,500)	7,754 7 3	14,787	—
5. Barrowfield (788)	1,428 15 11	6,335	5 5
Addition (339)	334 8 11	3,049	9 14 11
*Addition ..	209 12 10	651	3 15 0
6. Bishop Street (1,410	18,886 10 6	12,966	1 7 1
Addition (214)..	6,630 6 11	2,113	—
7. Calton (1,512) ..	7,037 16 1	12,332	4 5 6
8. Camden Street (1,020)	3,823 18 2	9,742	—
Addition (640)	4,583 11 2	6,938	—
9. Camlachie (812) ..	2,237 0 0	9,195	2 6 3
Addition (556)	2,959 6 5	6,335	6 11 4
10 Campbellfield (876)	3,865 18 10	9,953	15 3 9
11. Centre Street (870)	6,080 7 1	7,881	18 12 3
Addition (649)	4,711 5 3	7,042	6 18 11
12. Crookston Street (1,127) ..	5,207 7 4	10,895	3 9 3
Addition (928)	4,362 8 0	9,294	—
*Addition (353)	272 13 5	4,763	31 8 5
13. Dalmarnock (1,748)	3,164 4 11	15,911	55 19 2
14. Dennistoun (1,054)	3,902 10 6	11,542	—
Addition (630)	1,848 15 4	6,684	—
15. Dobbie's Loan (960)	3,811 8 8	9,551	22 14 11
16. Dovehill (1,066) ..	9,234 16 11	10,117	—
*Addition (365)	665 0 4	3,944	—
17. Dunard Street (1,620)	9,218 13 10	19,529	—
18. Elmvale (1,963) ..	1,045 16 7	22,720	150 0 0
19. Finnieston (1,541)	10,940 9 10	16,775	—
20. Garnethill (1,003)	4,430 11 0	16,208	—
Addition (812)	2,649 4 6	9,177	—
Addition ..	—	7,697	7 5 9
21. Golfhill (1,632) ..	5,184 19 3	21,084	—
22. Gorbals (1,665) ..	16,011 9 7	15,792	12 0
23. Greenside Street (817) ..	5,034 13 2	7,272	—
24. Grove Street (1,525)	8,298 4 2	14,944	12 19 10
25. Haghill (1,490) ..	4,240 3 11	24,616	—
26. Henderson Street (986) ..	2,257 19 2	8,414	—
27. John Street (1,139)	7,076 14 4	14,272	—
Addition (579)	—	4,569	—
Addition (1,658)	4,346 11 9	16,359	—
28. Kelvinhaugh (1,494)	2,335 1 9	10,869	—
29. Kennedy Street (840)	—	7,717	122 2 10
Addition (927)	2,956 10 7	9,030	—
30. Kent Road (1,896)	11,604 16 1	16,699	16 0 0
Addition (793)	9,741 9 4	9,781	—
31. Keppochhill (606)..	1,680 2 6	9,497	—
Addition (852)	1,636 11 0	12,442	—
32. Martyrs (996) ..	2,429 11 10	11,230	—
33. Mathieson Street (900) ..	—	11,150	92 13 5
34. Milton (1,140) ..	11,431 16 10	14,725	37 15 0
*Addition ..	3,058 14 2	4,040	20 7 10
Carried forward	258,490 9 9	590,559	882 13 5

School and Accommodation (including Rooms for Drawing, Science, Cookery, etc.).	Cost of Site.	Cost of Buildings, including Furniture.	Annual Feu or Ground Rent.
	£ s. d.	£	£ s. d.
Brought forward	258,490 9 9	590,559	882 13 5
35. Napiershall (1,526)	3,811 13 9	12,926	61 16 0
*Addition ..	1,871 8 11	1,771	—
36. Newlands (1,472)	2,924 3 0	16,195	8 12 8
37. Oakbank (930) ..	4,791 9 4	12,361	9 12 0
Addition (902)	2,453 13 6	8,897	1 5 5
38. Oatlands (1,303) ..	3,446 11 1	11,414	—
Addition (514)	2,840 15 0	6,447	—
39. Overnewton (975)	2,576 1 7	10,088	—
*Addition ..	—	1,101	—
40. Parkhead (1,271)	973 10 11	13,974	13 1 0
41. Petershill (1,508) ..	2,371 0 10	12,812	—
42. Provanside (2,134)	6,363 6 0	30,128	18 17 1
43. Quarry Brae (1,801)	—	25,858	60 12 0
44. Queen Mary Street (1,340) ..	5,993 0 0	14,187	38 7 10
45. Rockvilla (926) ..	2,663 5 0	10,068	—
46. Rose Street (734)	2,145 1 7	4,096	40 18 11
47. Rosemount (1,390)	3,031 1 1	14,158	—
48. Rumford Street (711) ..	2,362 4 4	6,273	4 17 6
Addition (560)	1,260 2 2	7,550	5 18 6
*Addition (74)	654 2 2	1,623	—
49. St. George's Road (1,060) ..	6,382 6 10	11,461	8 13 0
Addition (486)	296 9 3	6,904	20 0 0
50. St. James' (1,396)	10,099 18 6	15,006	43 19 10
51. Shield's Road (894)	5,297 2 1	9,502	—
52. Springbank (1,314)	3,506 18 7	11,255	—
53. Springburn (850)	1,311 17 10	7,533	—
Addition (210)	2,146 7 10	3,336	—
Addition (447)	—	4,827	—
54. Springfield (900)	1,589 10 0	8,517	—
Addition (776)	2,176 17 11	9,868	—
55. Strathclyde (1,440)	4,904 17 5	22,153	—
56. Thomson Street (886)	1,923 4 10	8,969	—
Addition (667)	1,523 19 11	5,556	—
57. Townhead (1,627)	8,265 6 9	15,221	—
58. Tureen Street (778)	4,436 4 5	7,667	15 10
Addition (709)	2,086 19 4	6,413	1 0 0
*Addition ..	2,912 17 7	4,573	1 0 0
59. Washington Street (1,500) ..	9,935 4 9	12,250	96 12 8
Addition ..	4,631 14 10	—	—
60. Whitehill (1,505)	1,980 16 5	15,452	19 0 0
*Addition (602)	480 10 9	5,282	—
*Addition (330)	—	4,836	—
61. Willowbank (930)	3,694 10 0	12,620	—
62. Wolseley Street (1,139) ..	4,643 2 5	10,964	—
Addition (540)	—	6,921	—
63. Woodside (1,035)	10,294 8 5	11,170	19 6 0
Addition (1,806)	3,737 0 11	18,566	—
CanningPlace(1,090)	5,650 3 1	18,341	38 16 3
Cuthbertson (1,428)	13,141 12 11	21,264	5 1 0
Garnetbank (1,082)	11,926 14 8	19,685	13 8 4
Mayfield (1,440) ..	8,376 9 9	32,633	118 15 8
London Road (1,080)	89 0 1	20,733	154 19 3
St. Rollox (1,284)..	2,503 12 11	25,799	—
ScotlandStreet(1,250)	13,677 12 6	20,541	—
Springbank Annexe	897 6 3	8,498	—
Truant School (150)	3,115 6 1	24,887	—
Total	468,659 5 10	1,261,789	1,688 0 2

*The expenditure on these schools includes cost of Gymnasium, Drill Hall, Workshop, Laundry or Cookery Room.

WANTED: ROOM TO LIVE.

By F. G. Miller.

Will Blackburn, labourer, married, five children (one blind), rent 10s. a week, six weeks out of work, life-long references, native of Kent, would take any job offered.

These particulars, along with scores of others, remain week after week in a register kept at the public expense for the relief of the unemployed.

To tramp the streets in search of work is not "living," it may be existing—anyway, it all depends which end of the telescope you look through. You may be spending unearned land values, for instance, at Monte Carlo, or tearing up country roads in your motor; feeding, perhaps, your dogs and birds with food intended for human consumption, or slaughtering tame pheasants on land from which you have succeeded in driving peasants—in consequence of which your opinion of "living" is of small value to your fellow men.

You may, however, be a companion of Will Blackburn, and your view of life may be so clouded with grief that it appears hardly worth looking at.

Will Blackburn tramped the streets from before daybreak until breakfast time—he came home and saw his delicate wife start for the big laundry. He helped his hungry children off to school and watched the little ones thread their way across the field in front of his house; carefully leading his little blind girl between the broken bottles and piles of old tin cans with which the field was strewn. With eyes and heart struggling to express their sorrow, Will Blackburn sat alone mending his little ones' shoes. Either from sorrow or exhaustion, or both, that field of bottles and refuse seemed to draw nearer to him, like a slide being adjusted at a lantern lecture. It was gradually becoming clear. In the distance, Will saw a well-known builder with measuring tape surveying the scene of desolation. Again looking, he noticed crowds of men approaching eagerly; labourers like himself, carters, bricklayers, carpenters, plumbers, painters, timber-merchants, ironmongers, quarrymen and many others including clerks, architects and lawyers; all manifesting the greatest possible interest in the proposed building. . . . . .

Comfortable cottages now replace unsightly heaps of rubbish. To Will and others comes again the exhilarating joy of labour's reward; all are benefited and this benefit extends, like the ripples on a pool, to the farthest corner of the world. In fancy now he sees his wife remaining at home, his children no longer crying through hunger; and as he watches the thin twisting curls of smoke coming from the new chimneys, in his heart he blesses the builder to whose initiative he owes the happy change. And this will surely last; everyone congratulates the builder on the great improvement. . . . . .

A thick mist comes over the scene, some shadow has been produced, and Will again sees the builder, not hopeful now, no crowd following him. He stands now meekly before two men: the rate collector demanding rates for his improvement and the landlord, first, demanding exorbitant ground rents (or taxes on industry), and, second, a condition that at the expiration of a term of years, the cottages and land shall be handed back in good condition to the landlord, and further, that as the improvements have increased the value of the land, any future cottages built must pay an increased ground rent. . . . . .

Will Blackburn understands it all now; he can account now for wealthy dukes dashing about in motors, throwing the dust of Protection in the people's eyes, and spending princely unearned revenues on every species of self-indulgence. And he understands why his children go hungry to school—for idle land, growing in value by the industry of the community, escapes taxation while industry is taxed. Filled with wonder at the folly of those who, having the power, permit these things—this cruel wrong—to be continued . . . . . A familiar voice calls him to himself—his little blind girl is calling "Daddy, I'm so hungry."

It was only a dream, but he had learned his lesson. The duke's gilded coach with all its glitter will dazzle his eyes no more. Will Blackburn is waiting now, with tens of thousands more; waiting with all those tradesmen; waiting while old tins and glass bottles accumulate on waste ground; waiting while furniture is sold and children's faces grow thinner every day; waiting on while home at last is given up and refuge taken in crowded slums; waiting still while he hears the cold heavy earth fall on wife and child; waiting for the people of this country to see to it, that the House of Lords no longer escape their share of the burden of taxation.

No duke will now persuade Blackburn that it is better to tax his children's bread; he believed that once, but the scales have fallen from his eyes. His faith in his country is great now—the land which is now kept for the sport of the idle may be made to support the worker. The dark cloud between his children's food and the means of earning it is the House of Landlords. And Blackburn longs now to join issue with this cumbrous institution. He has read, too, in an old book on law making, that laws are to be made to this end:—

"That there be no poor among you."

THE SWISS PEASANT PROPRIETORS.

THEIR HARD CONDITIONS AND THE REMEDY.

By Gustav Buscher: Translated by R. Ockel.

The opponents of the equal rights of all to the use of the earth have an ally whom they hope to be able to rely upon—the peasant. They say, "You will never be able to persuade the peasant to agree to the restitution of the equal rights of all to the land." And many who are convinced of the injustice of private property in land are of the same opinion. This opinion is all the stronger in Switzerland, since there are no large landowners. In fact Switzerland is the much-vaunted paradise of all friends of peasant proprietorship. "In Switzerland," they say, "there exists everywhere a robust peasantry which is well-to-do and content. There you will find no favour for your proposals for the abolition of private property in land."

We challenge those who acclaim the healthy peasantry of Switzerland to show us a single peasant community where the land is anything like equitably distributed. Let them show us a single community where the minority has not more of it than the majority. Let them tell us of a single community where differences in fortune are based solely upon differences in diligence, economy, and skilful management. Let those who boast of "the robust peasantry of Switzerland" remember the hundred thousand farm labourers of that country. Are these not human beings? Are they rightly excluded from every share in the soil?

A return of the peasant proprietors in the Canton of Bern was made in 1888, and it is certain that the distribution of land has not changed much since then. These official figures show that 14,529 landowners own in all 167,489 hectares (a hectare is equal to 2½ acres), whereas 60,176 landowners own only 77,730 hectares. In short four-fifths of the population of the Canton of Bern own rather less than one-third of its arable land, while more than two-thirds of the land are in the hands of less than one-fifth of the landowners. This is what the upholders of private property in land call "the equitable distribution of the land of Switzerland"! If one were to select from all the prisons of Europe the worst thieves and robbers and set them the task of dividing the Canton of Bern amongst themselves, who doubts that the distribution so arrived at would be better and fairer than the one that now exists—a distribution enforced and kept going by the laws of a free, democratic state.

According to the best authorities on the economic conditions of Switzerland one may assume that the distribution of land in the Canton of Bern is typical of nearly the whole of Switzerland. As far as is known only the Canton of Aargan is an exception in favour of the small proprietors. In the community of Stettfurt, which may be cited as an example of the distribution of property in land, two-thirds of the population hold less than one-fourth of the soil, more than three-fourths being in the hands of the other third!

Should it be impossible for the Swiss peasant to see that such a distribution of land is a mockery of all ideas of justice? Should it be impossible for him to realise that if we restore the equal rights of all to the use of the land, he must be the gainer and not the loser? Is the peasant incapable of thinking it out for himself? If the equal rights of all to the use of the earth be restored, how is it possible for those to lose who to-day have the use of less land than would be due to them under a just distribution? Does one imagine that the peasant is so silly that he cannot grasp the difference between the wealth produced by human labour and the eternal and indestructible gifts of nature?

Can he not see that his poverty is due to his having too little land to use while others hold too much? When once this is made clear to the peasants, then the "friends" of "the robust peasantry," who now pocket so comfortably the rents paid by the peasants, will have a rude awakening.

When our newspapers and public speakers talk of "a robust and well-to-do peasantry," they only think of those peasants who own large fortunes, which in most cases have been inherited or scraped together by unheard of selfishness and detestable callousness. The great mass of the poor and debt-laden peasants, pressed down by sorrow and destitution, can hardly ever make themselves heard in public. The great mass of the Swiss peasants do not even possess as much land as is necessary to make a living from. According to Dr. Hofmann, four hectares (ten acres) is the minimum for the upkeep of a family. But this is true only of fertile soil, which allows of the cultivation of grapes. But in the Canton of Bern, where vineyards are seldom seen, one-fifth of the landowners own more than five hectares, two-fifths hold from one to five hectares, and the other two-fifths possess less than one hectare. And happy would the Swiss small peasant family be if it could but keep the yield of its small farm for itself! But the small peasants of Switzerland are for the greater part so heavily indebted that "Schuldenbauerlein" (debt-laden small peasant) has become a household word. According to the statements of Dr. Rusch, the small peasants in the Canton of Appenzell are on an average mortgaged to the extent of from 70 to 80 per cent. of the value of their property. As the value of the land is nearly always overestimated, such indebtedness is tantamount to no property at all! Besides insurance premiums, besides rates for the Commune, and taxes for the Canton and the State, the peasant has to pay every year several hundreds of francs in mortgage interest. It is incomprehensible how such sums can be extorted from people who have hardly enough land to feed a family scantily. In many cases homework must eke out the earnings of the mortgage slaves. According to a report in the papers a short time ago, the agricultural women workers in the Canton of Bern have a wage of from 4d. to 8d. a day! No wonder one finds in the Swiss peasant villages so few figures full of vigour and so many bent and weary, so few merry faces, so many dissatisfied and showing signs of overwork and underfeeding. The worn-out figures of the small peasants, aged before their time, their dragging, inelastic steps, speak more plainly of their fight against misery and want, of their deprivation and exploitation, than can any official statistics.

Private property in land has been a misery-bringing gift for the small peasant. In some parts of Switzerland and South Germany there are still to be found remains of the former communal property in land, the so-called "allmenden." The citizens of the community have a right to the use of these "allmenden," but this right is qualified by several conditions which cannot always be easily fulfilled and often give preference to the rich man. In spite of this it is a fact that in those parts of the country where there is "allmend" property, poverty is much less pressing than in parts where all land is private property. Where, however, the "allmend" has been divided up, the citizens are to-day hardly able to bear the poor rate. It sounds like a mockery of "the robust peasantry" and the well-to-do agriculture of Switzerland that many peasant communities cannot raise the funds necessary for the support of their poor fellow citizens. On the other hand, there is no need for any poor rate in communities where there is still much communal property in land. The poor man gets a plot of land from the community, and from that land he must gain his living. He is not degraded into an alms-receiving pauper. He need not loaf in enforced idleness. He gets the more—not the more insolently he begs, and the more he tramples upon his self-respect, but the more industriously he works his bit of land.

Private property in land has not only condemned the peasant to poverty and mortgage slavery, but it has also poisoned his moral character, has filled his mind with envy and egotism, his heart with hardness and bitterness. Daily the peasant sees that only callous selfishness and mean avarice can pave his road to fortune, while every inclination to helpful goodwill, to kindness and generosity must be hurtful to him. The man who cannot maintain himself on his inherited plot of land is lost, has fallen among the outcasts of fortune, and there is no rising again for him. The high price of land, the difficulty of finding a suitable plot, and the still greater difficulty of finding a willing seller, make it almost impossible for those who once lose their land to rise again. Is it a wonder, then, that the peasant is not inclined to benevolence and generosity, that he jealously tries to seek his own advantage, and to stick to his property, that in his short-sighted selfishness he taxes all men according to their property? Can one wonder that under such conditions avarice becomes a hereditary vice in peasant families—a vice that suppresses all better feelings, and often causes the children to wait impatiently for the death of their parents? On the other hand, where, as in the German "allmend" counties, the old folks of the family bring with them a share of the common land, they are, as a German professor tells us, nursed with special care and their children vie with one another in making the evening of life as agreeable to them as possible.

"But," someone will say, "even if private property in land is harmful to the small peasants, it cannot be abolished. It is impossible to introduce a tax on land values in this country. Where would the peasant be if a land value tax were added on to his interest? That would rob him of hearth and home." So it seems; but it only seems so.

The so-called "owners" of peasant land are in most cases sham owners only, while the real owner is the mortgagee. The mortgagee has a claim prior even to that of the nominal owner. He must first be satisfied from the yield of the little farm before the owner can keep anything for himself. The rent of agricultural land goes in most cases into the pockets of the mortgagees; and for the peasant there remains, in good and bad times alike, only that with which the favour of circumstances rewards his labour. The peasant is, then, not a receiver of rents but a payer of rents; and a tax on the rental value of the land must therefore improve his position instead of making it worse.

The value of rural land has been so enhanced by the keen demand that the capital invested in land bears usually only 2 to 2½ per cent. interest. But the peasant has to pay from 4 to 4½ per cent. interest on his mortgage. At an indebtedness, therefore, of only 50 per cent. of the capital value of the land, the mortgage interest and taxes already absorb the whole of the rent. And the great majority of the Swiss small peasants are in most cases still worse off. Their indebtedness is on the average much higher than 50 per cent., and therefore the peasant must take still more from his wages in order to satisfy the mortgagee.

Will the peasant lose if the mortgagees are forced to bear their share of his burdens? To-day there remains in the peasant's own hands only a small amount as compared with the gigantic sums that they have to raise in mortgage interest and direct and indirect taxes. The biggest part finds its way into the pockets of the urban mortgagee; another big part is taken by direct and indirect taxes, which, again, only serve the one purpose of making the rich richer and the poor poorer. If land values are taxed, however, then this pernicious state of things will be radically changed for the benefit of the peasants. Then the golden stream of land values will flow into the coffers of their own rural communities instead of into the pockets of the urban capitalists; and the peasant communities, which to-day must beg incessantly for State support, will have abundance of money. The peasant, who to-day knows the community only as an oppressive taxgatherer that does him no good whatever, can then have help and support from the community in the shape of cheap loans, of insurance of his stock against illness, of his fields against hail, of his home against fire, and in the form of help in days of sickness and unforeseen accidents which might otherwise rob him of the fruits of his toil, or insurance against want and poverty in his old age.

It is short-sighted and foolish to think that a land value tax must ruin the small peasant. As a matter of fact, a tax on land values is the only reform that can help the small proprietor. The palliatives which are advocated to-day by so-called "statesmen" in order to help the small peasants may all be summed up in the old proverb, "Wash the fur, but don't wet it." These "statesmen" would help the small peasant, but they will not touch the vested interests of the mortgagees. The two agree as well as fire and water. The vital question for the small holder is, shall the peasant be ruined or the mortgagee?

A system based upon justice must not only bear good fruits, but will also withdraw the fostering soil of bad conditions from the exuberantly growing weeds.

The tax on land values would not only immensely improve the condition of the small peasant, but it would also dry up the springs of nearly all the evils of the peasant's life. Land-jobbery, this growing evil of peasant proprietorship, would be at once abolished, because land-jobbery is only possible when the price of land can be artificially inflated. The cutting up of farms into little plots, the stubborn holding up of sites

which cannot be of any good to the owner, would also cease. The rage for law suits, which involve whole generations in endless disputes about strips of land a few feet wide, would come to an end. The division of inheritances would cause much less quarrelling and injustice in peasant families if it were no longer possible to overestimate the value of land. The business life of the country would enormously improve. The peasant who wanted to acquire a piece of land would not need to pay a big purchase price, and he could use his capital for the improvement of the soil and for buying agricultural implements and machinery. It would be easy for the man without capital to rise by diligence and economy. Poverty and mortgage slavery, avarice and selfishness, which to-day press like a deadweight on the peasant's life, would vanish like the mists before the sun.

Millions of German and Swiss peasants emigrated during the last century to America, and many still emigrate thither, because in America land is cheap, while at home land is dear. Where land is open to all, every man willing to work is welcome, and every man who can earn his bread is his own master.

But most of the free land of America, which was for so long a time the refuge of the oppressed masses of Europe, has been stolen and fenced in. The wide gate through which the European mortgage slaves could escape their serfdom is becoming narrower and narrower. The position of the masses in America is sinking more and more to the level of Europe. To-day one must travel by train for several days through untilled lands in America before one reaches a place where land is still to be had on tolerable terms.

A second America does not exist. Therefore, if we would escape from our social miseries, there is no other remedy but the recognition of the equal rights of all to the use of the earth. This reform will help the small peasant at least as much as everybody else who lives by daily toil.

THE ACRES AND THE HANDS.

By A. J. H. Duganne.

The earth is the Lord's, and the fulness thereof,
Saith God's most Holy Word;
The water hath fish, and the land hath flesh,
And the air hath many a bird;
And the soil is teeming o'er all the earth,
And the earth hath numberless lands;
Yet millions of hands want acres,
While millions of acres want hands!

Sunlight, and breezes, and gladsome flowers,
Are over the earth spread wide;
And the good God gave these gifts to men—
To men who on earth abide;
Yet thousands are toiling in poisonous gloom,
And shackled with iron bands,
While millions of hands want acres,
And millions of acres want hands!

Never a foot hath the poor man here,
To plant with a grain of corn;
And never a plot, where his child may cull
Fresh flowers in the dewy morn.
The soil lies fallow—the woods grow rank;
Yet idle the poor man stands;
Oh! millions of hands want acres,
And millions of acres want hands!

'Tis writ that "Ye shall not muzzle the ox
That treadeth out the corn."
But, behold! ye shackle the poor man's limbs,
That have all earth's burdens borne;
The land is the gift of a bounteous God,
And to labour His Word commands,
Yet millions of hands want acres,
And millions of acres want hands!

Who hath ordained that the few shall hoard
Their millions of useless gold?
And rob the earth of its fruit and flowers,
While profitless soil they hold?
Who hath ordained that a parchment scroll
Shall fence round miles of lands,
When millions of hands want acres,
And millions of acres want hands!

'Tis a glaring lie on the face of day—
This robbery of men's rights;
'Tis a lie, that the Word of the Lord disowns—
'Tis a curse that burns and blights!
And 'twill burn and blight, till the people rise,
And swear, while they break their bands,
That the hands shall henceforth have acres,
And the acres henceforth have hands!

HERE AND THERE.

Mr. and Mrs. Joseph Fels sailed from New York on March 23rd. As we go to press we learn that Mr. Tom L. Johnson is accompanying them. The United Committee are preparing to entertain these good friends to a complimentary dinner early in April.

* * *

The night shall be filled with music,
And the cares that infest the day
Shall fold their tents like the Arabs,
And as silently steal away.

* * *

Mr. J. C. Wedgwood, M.P., was elected on March 8th to the Staffordshire County Council as member for Chesterton.

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It would be perfectly in accordance with Unionist argument during last Session to give the local authorities the option of taxing local site-values for local benefit.—Observer, March 13th.

* * *

As Charles I. wrote to his son from his prison at Carisbrooke: "The English nation are a sober people, however at present infatuated."—Daily Telegraph.

* * *

The House of Commons was entitled to say that they were not going to put a duty on tea to be paid for by the poor people of this country unless Land Values bore their share of the burden.—Mr. Lloyd George in House of Commons on March 1st.

* * *

A man was charged last week at Bow Street with breaking a window of the House of Lords. It is scarcely surprising that the public should be getting impatient at the delay in abolishing the Upper Chamber.—Punch.

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Norfolk. The Wretham Estate. A sporting and manorial estate of 6,556 acres. The greater part in a ring fence, and not one single public footpath across the property.—Times (Advt.), February 23rd.

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This meeting, recognising that the financial proposals of the Government are intended to postpone indefinitely the policy of Tariff Reform, declares its adherence to that policy.—Resolution at Conservative meeting, Birmingham. (September 22nd, 1909.)

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A. A. to G. F., on S.Y.C. "Adriatic."—Have wired to V. No need to come back. No election just yet. Their wings have been so clipped that trade is getting better. J. R. has got them like a pig with a string to its leg.—Morning Post Agony Column, March 17th.

* * *

I hear that the United Club, the Unionist organisation corresponding to the Eighty Club of the Liberals, had a meeting at the House of Commons to-day, at which there was a strong expression of opinion in favour of the municipal rating of land values.—London Correspondent of Glasgow Herald, March 10th.

* * *

On March 31st 1909, the debt of London secured on the rates, was £110,621,600, an increase on the previous year of £638,426. This debt has been incurred by the County Council and Borough Authorities. The valuation, which subject to appeals, will come into force on April 6th is as follows:—Gross, £54,657,914; rateable, £44,883,325; assessable, £44,875,809.

* * *

The Daily News of March 10th said that at the opening of the Preston Labour Exchange, on the previous day, Mr. Rowland Williams, divisional officer for the North-Western Division, said the exchanges, certainly as regarded his Lancashire division, had justified themselves. Out of the total number registered they had been able to place 6 per cent. in situations.

The Earl of Sandwich was re-elected chairman of the Huntingdonshire County Council on March 16th. In acknowledging the selection he said that he could only accept if they included his name, Edward Montagu, as well as his title. In these days of revolution one did not know what might happen within the twelve months. The amendment was made.

* * *

Student of Politics: "And what be reely this yere Coalition they do be tarking about?"

Oldest Living Local Authority: "Well, it's like this. Some parties says this, an' some says that an' t'other. But what I says, there's no knowins nor no tellins, an'—mark my words! I bain't fur wrong."—PUNCH.

* * *

At the half-yearly meeting of the Manchester Ship Canal Company, held in Manchester on February 17th, Mr. J. K. Bythell, chairman, said that the total amount of net revenue available for distribution was £296,750. Of that sum £143,740 went in payment of prior interest charges, and the balance, £153,010, was paid to the corporation. This was £6,990 less than the amount of interest accrued due.

* * *

Mr. C. C. James, Deputy Minister of Agriculture, Canada, speaking before the Ontario Association of Fairs and Exhibitions on February 10th, said the depopulation of rural districts was alarming. There were 62,000 less on the land in Ontario to-day than there were ten years ago. On the other hand, the towns and cities had an increased population of between 350,000 and 400,000. In 1899 there were 1,447,016 people on the land; in 1908 there were 1,108,874.

* * *

Great success has attended the campaign, organised by Mr. William George, brother of the Chancellor of the Exchequer, during the Welsh county council elections, to recover popular control of the Crown and common lands absorbed by the landlords. The outstanding feature of the contests is, undoubtedly, the rout of landlords, estate agents, and landlords' nominee candidates. In Carnarvonshire alone half a dozen Tory strongholds, held by great landlords or their agents, have been captured, among the defeated being Lord Mostyn's brother at Llandudno.

* * *

When I have to stay a night in London I put up at a private hotel in the West-end. The proprietress is the widow of a Nonconformist minister, who is now struggling to get an honest living and has embarked what little capital she has, together with some borrowed capital, in the venture. When full (she has five suites to let), she herself sleeps in an attic and lives in a cellar. If she fails to make a living it will because the rates are more than she can meet. They are, in fact, more than those which the Duke of Devonshire pays for Chatsworth.—A Boscombe correspondent in the DAILY CHRONICLE.

* * *

My Lords, I cannot flatter your Lordships by saying that the objection of the Scotch to the hereditary constitution of this Chamber is ever likely to be removed. Strangely enough, it is an hereditary objection to an hereditary principle. It is born in their bone and their blood and their flesh. It has come to them from a century back. I remember Mr. Gladstone telling me that when he was a young man travelling south from his father's house to London, at the time of the Great Reform Bill of 1832, he passed through Dundee and saw two placards which made his blood run cold. I have absolutely forgotten one, but I think I shall never forget the other. The other was simply this: "To hell with the bloody tyrants!" (Laughter.) And you, my Lords, or rather your predecessors, were the bloody tyrants. (Laughter.) Very much the same sort of language is used now. (Laughter.)—LORD ROSEBERY in House of Lords, March 14th.

* * *

A portion of the vacant land lying between Aldwych and the Strand has been let by the London County Council to a French Syndicate for the erection of Exhibition Galleries, a Theatre, and other buildings, which are to cost £500,000. The lease is for 99 years. The area of the land is 124,000 square feet, or just under three acres. The ground rent is to be £55,000 per annum after the first four years. The rent in the first year will be a peppercorn; in the second, £13,750; in the third, £27,500; and in the fourth, £41,250.

LONDON COUNTY COUNCIL ELECTION.

The results of the London County Council elections on March 5th were a splendid testimony to the Taxation of Land Values as a popular issue that appeals to the sense of justice of electors. The Progressive Leader's opening manifesto (to which we referred last month), placed the rating of land values in the forefront of the Progressive programme, and this was a dominant issue at the elections which resulted in a net gain of nineteen seats to the Progressives. The total number of contested seats on the Council is 118.

The United Committee and English League provided speakers in all parts of London. In addition to the leaflets and speakers' handbook referred to in our last issue, two posters were issued which proved very popular, and were used by practically every Progressive candidate. One was a revised version of the "Source of Unemployment" cartoon, in colours, and the other consisted of the photograph, enlarged to poster size, with the relevant data, and boldly headed "Idle Land means Idle Men," which is contained in the "Landlords' Law" leaflet (No. 21), appearing on another page.

In Kennington a concentrated campaign was conducted by the United Committee in favour of the Taxation of Land Values. The Progressive candidates were Sir John Benn, the Progressive leader, and Baron De Forest, an ardent supporter of the Taxation of Land Values. Splendid meetings were held nightly, and the speakers were Ed. McHugh, Fred Skirrow, Arthur H. Weller, and A. W. Madsen. Both candidates were returned by large majorities.

At the National Liberal Club, after the declaration of the poll, some of the prominent victors were called upon to speak a few words.

Mr. Percy Harris, the Progressive Whip, said they had won their fight mainly on the question of the Works Department and the Taxation of Land Values, and he trusted that their victory was of good augury for the Progressive cause.

Baron De Forest thanked the club for the warm reception that he received. He had won mainly on the Taxation of Land Values, and he hoped, as a member of the new Council, to be able to do some good work for the Democratic cause.

Sir John Benn said to a DAILY NEWS representative after the election: "I am certain that this moral victory means a desire on the part of London for cohesion instead of chaos in its government; for that unification which is essential to efficiency and economy, and for a more equitable distribution of the burden of rating. The land clauses of the Budget helped us not a little in this fight. The desire to assist the Chancellor in his effort to get something for us out of the ground values of London meant many votes."

And on March 14th he is reported as having said to a representative of the same paper that the Progressive policy was:—(1) Assist the Government in at once securing from the ground values of London a substantial contribution for the relief of the rates; and (2) they will raise the necessary money, and complete without delay that great municipal electric tramway system, the routes of which were indicated in the Report of the Royal Commission on London traffic.

The following Progressive candidates, so far as we have been able to ascertain, supported the Taxation of Land Values during the election:—

Battersea: Walter Warren.
N.E. Bethnal Green: Messrs. Smith and Edmonds.
S.W. Bethnal Green: Percy Harris.
Bow and Bromley: Geo. Lansbury.
North Camberwell: R. A. Bray and H. R. Taylor.
Chelsea: Messrs. Costello and Mackenzie.
Deptford: Mr. Pethyridge.
Dulwich: Mr. Boon and Rev. A. J. Waldron.
Central Finsbury (Clerkenwell): Messrs. Hemphill and Russell.
Greenwich: Messrs. Alpass and Ford.
Central Hackney: Messrs. Adler and Shepheard.
Haggerston: Messrs. Allen and Gee.
Hoxton: Mr. B. B. Evans.
Finsbury (Holborn): Messrs. Endacott and Morris.
North Islington: Messrs. Hall Caine and Mullins.
South Islington: Messrs. Dew and Williams.
West Islington: Messrs. Jephson and Lambert.
North Lambeth: Frank Smith.
Lewisham: A. R. Gridley.
Kennington: Sir John Benn and Baron De Forest.
West Marylebone: Messrs. Connelly and Dolman.

Paddington : Messrs. Fairbank and Holmes.
Poplar : Mr. Ensor.
St. Georges, Hanover Square : Messrs. Bell and Scott-Duckers.
North St. Pancras : Messrs. Hobson and Leon.
East St. Pancras : Messrs. Claremont and Lea.
West St. Pancras : Messrs. Lithgow and Lloyd-Taylor.
Westminster (Strand) : Mr. Fenton.
Wandsworth : Messrs. Dean and Sanders.
Whitechapel : Messrs. Johnson and Gordon.
Woolwich : Margaret Bondfield and Mr. Jones.

The following are extracts from the election addresses of Progressive candidates.

KENNINGTON : BARON DE FOREST.

The question of rating is, in my opinion, the one which most closely and vitally affects the interests of the people. The present system of rating houses, shops, and all business premises checks enterprise, and raises the cost of living. House taxes increase the cost of houses just as much as food taxes increase the cost of food, and houses and other premises are quite as necessary as is food for the lives and comfort of the people.

Substantial relief could be given to the occupiers of houses and shops by raising a large part of the rates from the value of the land, which is already very high, and is steadily increasing. This value is created by the industry and expenditure of the whole people, and is in no way due to the exertions of the ground landlords who receive it.

As the London County Council is the greatest rating authority in the kingdom, and presides over the destinies of the greatest industrial community, I shall do my utmost to remove this great and unnecessary burden from industry by advocating the rating of land values.

The greatest industry in London is the building industry. More men and more capital are employed in it than in any other. Land plays an obviously indispensable part in the building industry, but it is well known that in and around London much land is held out of use for prices too high for builders. If rates were levied on the value of all land, the owner of land which is held out of use would have a very strong inducement to develop it in order to get something with which to pay rates. The development of this idle land would provide employment for the builders, and the builders in turn would be more profitable customers of tradesmen, while the increased supply of cheaper land in the market would tend to decrease rents.

I am sure that the eradication of slums and the purchase of land at prices suitable for housing would be easier if it were not for the system which allows valuable land to escape taxation. One valuation for rating as well as for compensation is, in my opinion, essential to public health and progress.

I regard the too frequent misunderstanding between labour and capital as avoidable. Their interests are mutual; they prosper together, they suffer together. Both will benefit by the opening of the path to industry. Land is essential to both.

I believe that there is much unnecessary and unjust suffering among the people of London, and every large city. This suffering is due to great wrongs and injustices in our social system, and I believe that if those wrongs were removed the people might lead far happier and brighter lives, and that none would lose by this increase in happiness.

BARON DE FOREST AND SIR JOHN BENN.

The latter (with hat on), who is the Progressive leader, stood for Kennington with Baron de Forest, at the London County Council Election. The fight turned largely on Land Values, and both candidates were returned by large majorities.

EAST FINSBURY : MESSRS. COTTON AND GILLETT.

The Progressives have from time to time in the past endeavoured to carry through Parliament bills for the taxation of site values. The House of Peers have invariably blocked the way in the interests of the ground landlords. Taxation is now to do what these rating bills have failed to do; and it behoves Londoners to secure the presence upon their governing body of a majority of members of that party which has always put this essential reform in the forefront of its programme. It is neither reasonable nor equitable that no contribution should be levied upon the millions which the capital and labour and industry of London pours every year into the lap of the ground landlord. There is no "socialism" in the proposal, but simple justice and sound commonsense. Why should a ground landlord's rates be paid for him by the community, and why should assessment be so defined as to cause Lansdowne House in Piccadilly to be assessed at 7½d. a foot, while the Bath Club just opposite is assessed at 5s. 3d. a foot? These are questions which every elector will be well advised to ask himself, whatever his views on Imperial politics may be, and the answer is simple. The laws of rating are the product of Parliament where the landowning families have ruled supreme. It is time that the people who make the wealth were considered.

ST. GEORGES, HANOVER SQUARE: MESSRS. BELL AND SCOTT-DUCKERS.

It is evident that for the growing needs of London a more equitable system of rating must be obtained. At present the occupier is the one to pay. He is rated to the extent of the use made of the property which he occupies, and the man who does not use his property is not rated, while his neighbours who use and improve theirs have to pay his rates, in addition to their own. This system of rating the occupier is an obsolete anomaly, and instead of increasing the burdens of the ratepayers we should strive to secure a proper revenue from the great and growing site values of land.

S.W. BETHNAL GREEN : MR. PERCY HARRIS.

The Budget provides for the separate valuation of land and buildings and this will enable us to obtain powers to make the ground landlords bear their share of the rates, the proceeds of which they so much benefit by in increased rents; new parks, better schools, wider streets, enable ground landlords to increase rents, and it is only right that they should be called upon to contribute to the expenditure.

Paddington Borough Council on March 15th unanimously accepted the offer of Messrs. William Whiteley, Limited, of £82,000 for the public baths and site in Queen's Road, required for the extension of their premises. The land was bought by the old Paddington Vestry 39 years ago for £8,500.

POLITICAL SPEECHES AND WRITINGS.

THE SOLDIER'S REWARD.

The Hon. George Wallace, of Jamaica, N.Y., spoke in favour of the Budget during the recent campaign. He dealt with war, and how it affected the ordinary soldier. His remarks are appropriate at the present time, when there seems to be a desire to provoke a war with Germany. Mr. Wallace, whose father was born in the Scottish Highlands, said that in 1901 he was on a visit to some near relatives there, and after the usual greetings he asked about Aleck, the youngest boy, and was told that he had gone to war with a Highland Regiment. "Of course, I was proud of Aleck," said Mr. Wallace, "when I learned he was keeping up the old reputation of the family and was willing to fight for his Queen and his native land.

"Inquiring where Aleck's land lay I was told that he had none—(laughter)—and that he had been even born on land that did not belong to his parents. I asked what land Aleck would have if he got back alive, and was told he wouldn't have any. I was not so charmed with Aleck's fighting qualities as at first. (Laughter.) Then I asked as to the owners of the land in the district. Had they gone to the war with Aleck to fight for their native land? (Laughter and cries of "Oh, no.") I see you have the answer. (Laughter.)

"Now let a stranger from across the water give you a suggestion. When you have the next war ask your Government to make a conscription, and allow none but landholders in the first regiments that go to the front. (Laughter.) They would certainly make the best soldiers fighting for their King and their native land. You should put all who have land worth a quarter of a million or more in the firing line. (Cheers.) Let the smaller owners come up as the reserves. (Laughter.) Those physically unable could join in liberally in the expenses; but volunteers like cousin Aleck should not be allowed until all the landholders had the first chance."

We are inclined to agree with a member of the audience who interjected "We shouldn't have any war at all if that were done."

SIR EDWARD GREY ON THE BUDGET.

Speaking in the City of London on March 14th at a dinner given in honour of Sir Hugh Bell, Liberal candidate for the City at the election, Sir Edward Grey said:

And now for the other matter of which Mr. Tritton (the Chairman) spoke—the question of the Budget. With that, too, the credit and reputation of the Liberal Party is bound up. (Cheers.) We who fought the last election have no intention of going back to our constituents and saying that we have made no attempt to pass the Budget, or that the Budget has ceased if it is not passed, to be a live issue. (Hear, hear.) Our first business in these weeks before Easter was to make the country safe by passing Supply, but after Easter we shall have not only to make the country safe, but to make the country comfortable by regularizing the financial position. (Hear, hear.) Our view of how that position should be regularized is to re-impose the taxes of our Budget. (Cheers.) We are bound to stand or fall by the willingness of the House of Commons to do that, and to do it within a comparatively short limit of time, as much as we stand or fall by anything. We fought on the Budget, and before we hand over the conduct of affairs to any one else or before, which is another alternative, we apply to another Parliament for power to carry on the affairs of the country, I think that whatever the House of Commons may think of our proposals with regard to the House of Lords which will be laid before it directly after Easter—whatever it may think about those, it must have its opportunity of pronouncing whether or not the taxes in our last Budget are to be imposed. (Cheers.) And within two months of the opening of the present Parliament the Government will have brought to a test in the House of Commons its immediate proposals not only with regard to the House of Lords, but also the fate of the taxes included in the Budget. (Cheers.) That is little enough time to have had to prepare the present House of Commons. (Hear, hear.) Within two months of its meeting—meeting close upon an election—we shall have put it in a position to pronounce definitely and decidedly upon these two great questions. (Hear, hear.) We shall no more shirk one than the other, and we realize that with the great question of the Second Chamber is bound up now, until we have settled it, the future of the Liberal Party, and with the Liberal Party is greatly bound up the safety of Free Trade. (Cheers.) We carry a great trust for the country, and I can assure you the Government is not wanting in a full sense of responsibility and also of the difficulties which are before it. And I believe that even although an election may not be long deferred we shall, however soon it comes, have placed our views on these questions before the country with a clearness and an emphasis which will convince the country not only of their importance, but I believe also of the rightness of our views. (Cheers.)

THE LABOUR POLICY.

The annual Conference of the Independent Labour Party was opened on Monday, 28th March. The subjects down for discussion were "Right to Work," "The Poor Law," "The House of Lords," and "Electoral Reform."

The question of the attitude of the Labour Party on the House of Lords is raised by an amendment to a resolution affirming confidence in the work of the party and congratulating them on their work. The amendment, which is moved by the Bredbury Branch, "endorses the Labour alliance, but regrets that the Labour party placed the House of Lords question in the forefront of its election manifesto, and is of opinion that had they accepted Mr. Balfour's election cry of Tariff Reform or Socialism, with the House of Lords as a minor question, the difference between Labour and Liberal candidates would have been clearly defined, and to the great advantage of the Labour Party candidates."

A further amendment proposed by the Rastrick Branch "condemns the action of the Labour Party in Parliament during the last 12 months by giving its support to a Liberal Budget while neglecting the claims of the unemployed. Also condemns their apathy in the House in regard to Ferrer's assassination. Further, it condemns the action of the Labour members of Parliament to Comrade Victor Grayson inside and outside that House." The same branch also proposes that the Conference "decides to separate from the Labour Party and to call a conference of all Socialistic bodies in the country with a view to forming one united body out for Socialism."

MR. LLOYD GEORGE ON LANDLORDISM.

Speaking in Queen's Hall, London, on March 23rd, Mr. Lloyd George said:—

You have in this country 2,500 landlords owning two-thirds of the soil. I do not know how many people are here, but there are fewer landlords than there are people in this hall owning two-thirds of the soil. But still worse. By virtue of their ownership they possess and exercise a special sway, control and power over the livelihood of millions of men, women, and children in the land. That is a very serious fact. (A Voice: Tax them out of existence.) Well, I have made a start. (Loud cheers.)

What is the first thing to do?

There ought to be absolute security of tenure in this country. There ought to be a full guarantee that every man will reap to the utmost the harvest which he himself has sown. If you do that you would have better farming, you would have men spending more capital, and more thought on farming. They would know perfectly well, even if they themselves did not reap the harvest, that their children would. That in itself would increase the labour in the country; it would increase the quantity and quality of labour; it would double the resources of the soil; it would augment the national wealth, and it would secure in a great measure the independence of the people who live on the soil.

I hope that Liberalism will see its way to go even further than ensuring security of tenure for those who cultivate the soil.

Our chairman has already indicated that in his judgment there ought to be some great measure which will transfer the ownership of the soil from these great landowners to the cultivating peasants. The Tories contemplate some plan of that kind. They—at least at the General Election—had a great scheme for breaking up the big estates. The object is a thoroughly sound one, but as your chairman has already very wisely pointed out it depends entirely on how it is worked. Who is to select the estates? What part of the estates is to be chosen? What is the price that is to be paid for them? Who is to do the valuation? What are the principles upon which that valuation is to be based? Those are matters not merely of detail, but they are essentials to the success of a scheme.

We know something about the Tory principles of valuation when land is purchased from a great landowner for public purposes. I have heard of 80 years' purchase being given before now, and, as my friend reminds me, cases of 700 years' purchase.

And we have seen a great Tory measure for setting up peasant proprietorship working in Ireland. I should like every man and woman here to go closely into the finances of that operation. I can assure you it is fearfully and wonderfully made. (Laughter.) You are to transfer the land of Ireland from the landlords to the tenant farmers.

The first result has been to put up the price of land in Ireland by seven years' purchase. The State loses on every transaction over 20 per cent. If it is a farm of £1,000, the price first of all goes up by seven years' purchase, and the State loses over £200 for every £1,000 in putting the transaction through.

You may be able to do that for Ireland, but if you are to extend those principles to the whole of the United Kingdom you would bankrupt the whole country. The cost would be that of a great war, and that is bad enough.

And what about the tenant? I have seen something of freeholders; I have seen something of peasants who purchased their farms at extravagant prices when the estates were broken up. The poor fellow, in order to secure his property and his home, invariably pays more for it by five or ten years' purchase than it is worth. How does he pay? He has been working hard through all the years of his life; his wife is working hard; generally his children are working hard without any pay; and they have saved just a few hundred pounds. The old home is put up for sale by auction. The auctioneer indicates that someone in the room is bidding against him—"A thousand," "Eleven hundred"—and up it goes, and the poor fellow, in fear and trembling that the old home is to be taken away, gives his last penny—not for value—no, but for excess of value, and finds himself after five minutes in the auction room a bankrupt freeholder. He goes to a man, borrows money on mortgage at a high rate of interest. That man is crippled for life—(hear, hear)—thrifty, industrious, all his labour is of no avail; he is a man without hope, he is broken; he is a beggar even with a year's notice to quit hanging over his head.

That is the Tory notion of land purchase—something that will do what is done in Ireland, what is done now on several estates, something that puts into the pockets of the landowners hundreds and thousands of pounds more than the thing is worth; and the poor tenant and State between them—the State being the taxpayer—have got to divide the loss.

None of that in our ideas of land purchase. (Hear, hear.) That is why when I introduced the Budget—(cheers)—I felt the first step in land reform was valuation—(hear, hear)—a fair valuation, an impartial valuation, not a penny less to the landowner than the place is worth—that would be robbery of the landowner; not a penny more to the landowner than the thing is worth—that would be robbery of the State.

The advantage of all this is not merely economic, it is not merely that you increase the natural resources of the land, and augment its wealth, it is not that you give additional opportunities for productive, remunerative labour—you do more than that by this means, you secure the independence of the worker in the rural districts of the land. And that is an important thing.

Precariousness of work leads to the servitude of the worker. (Cheers.) Certainty of work means freedom. (Cheers.) It is that certainty, that independence that we aim at.

There was a great judge who once said that the moment a man put his foot on British soil he became a free man. We want to translate that great dictum into reality. (Cheers.) Our view, our purpose—the mission of Liberalism is summed up in this—that Labour ought never to be the reward of bondage—(cheers)—that Labour should ever be the road to freedom. (Loud cheers.)

A TARIFF REFORM LEAFLET.

Is it necessary to tax food? **NO!**

It will be better to

Tax Foreign Iron and Steel Manufactures **instead of Tea!**
Tax Foreign Machinery **instead of Tobacco!**
Tax Foreign Joinery **instead of Raisins!**
Tax Foreign Boots and Shoes **instead of Cocoa!**
Tax Foreign Steam Engines **instead of Sugar!**
Tax Foreign Motor Cars **instead of Food!**
Tax **Foreign Musical Instruments & Furniture** by so doing give work to the unemployed.

MR. REDMOND'S POLICY.

Speaking at Newcastle on March 16th, Mr. John Redmond said:—

In 1893 the Lords rejected Home Rule. Lord Rosebery said that when the General Election took place the country endorsed that rejection. He (Mr. Redmond) said to-day that that was not true. (Hear, hear.) When the Lords rejected that Bill Mr. Gladstone wanted instantly to take up the challenge and go to the country on the question of Home Rule. He failed to carry his Party with him and he resigned. Lord Rosebery came on the scene, and the first thing he did was to abandon Home Rule, the issue on which the Lords had challenged the Commons of England. For two years he dragged out a contemptible existence ploughing sands, and when he went to the country and was defeated that defeat was not the victory of the Lords on Home Rule. It was defeat and condemnation of the pusillanimous and contemptible policy of Lord Rosebery. (Cheers.) Under such circumstances, under such a leader, with such craven counsels, he (Mr. Redmond) said fifteen years ago and repeated to-night, that to attempt to abolish the House of Lords was an absurdity. But the circumstances are different now (he proceeded), and I beg most respectfully to say to the Liberal Party that though the circumstances are different now, they may very easily become the same as the circumstances that wrecked and ruined the Liberal Party under Lord Rosebery. What are the circumstances now? The Lords have themselves started the revolution. The Liberal Party and the democracies of both Ireland and England are at this moment united and enthusiastically waiting to be led on against the House of Lords. The cause of the quarrel now is not the question of Home Rule, great though that question is. The question at issue now is a greater one, because it is the question upon which the whole structure and the liberties of Great Britain depend. The abolition of the power of the House of Lords became impossible because of the vacillating and pusillanimous counsels and policy of fifteen years ago. It is quite possible now, but only if a bold policy be followed.

Having quoted Sir Edward Grey's declaration that the Government were bound to stand or fall by the willingness of the House of Commons to pass the Budget, Mr. Redmond said that that, in other words, meant relieving the Government's opponents of the shame and the odium and the consequences which had necessarily and naturally followed from the unconstitutional action of the House of Lords. It meant the throwing away of the most powerful weapon they possessed, the principles by which in the past British liberties had been secured and won. I say they are bound to stand or fall by no such thing, declared Mr. Redmond amid cheers. I say they are bound to stand or fall by the policy of the Albert Hall, which declared that the Government would not assume office, and would not retain office, unless they had safeguards which would enable them to pass into law a measure limiting the Veto of the House of Lords. They are bound to stand or fall by the policy of the Chancellor of the Exchequer when he declared that he would not retain office for one hour after failure to get the necessary powers to limit the Lords' Veto.

If one were to take the Government's policy from an ordinary man's interpretation of Sir Edward Grey's speech it would be this, that they were quite willing to loosen their grip on the Veto in the House of Commons before they knew what the House of Lords were going to do about the Veto, and before they knew whether they could get guarantees that that Veto would be carried into law. Now is it conceivable that such a policy can commend itself to the intelligence of the Democratic Party in this country? (Cries of "No.") Speaking for the party I represent, I say what I have said before, that the policy of leaving go our grip on the Budget before we know what is going to happen about the Veto is a false and a rotten policy, and is a policy that we from Ireland cannot uphold. (Cheers.) Some people seem to imagine that our attitude on this matter is governed by certain taxes in the Budget. The Irish, they say, do not like the whiskey taxes. Well, we do not—(laughter)—and there are other taxes we do not like. But I vehemently deny that our attitude on the Budget is governed by those considerations. On behalf of the Irish Party I offered in the House of Commons to accept the Budget in one hour—to-morrow, any day it is brought forward, without the change of one comma, so long as we have the assurance that the Government would be able effectively to deal with the Veto of the House of Lords, and we believe that if they cannot deal effectively

with the Veto of the House of Lords in this Session, or in this Parliament, it would be madness to mitigate in any one way the acuteness of the crisis which has been caused by the unconstitutional action of the House of Lords last year. (Cheers.)

SERMON BY CANON H. S. HOLLAND.

At Christ Church, Newgate Street, on March 9th, Canon H. S. Holland preached one of a series of Lenten sermons arranged by the Christian Social Union.

Addressing a large congregation, and dealing with the text "Blessed are the poor," he contended that the phrase meant not that poverty was blessed, but that the poor were blessed in spite of their poverty. Christ did not propose to continue the state of poverty, but to abolish it. The hungry were blessed not because they were to be left hungry, but because their hunger was to be taken away. The preacher proceeded to contrast the condition of the manly, independent peasant classes of the East, as they presented themselves when the words of the text were spoken, with that of the condition of the lower strata of the population in the modern city. Modern civilization was responsible for a new and terrible creation—human beings unfit and unequipped for the life that was made theirs. A vast harrying, blind, overwhelming civilization was swinging over them. Roaring over their heads, it snatched them up and flung them down with relentless demand, merciless pressure, and awful speed. These people were bloodless, powerless, never reaching the full stature, without choice of their lives, always playing a lost game, always overweighted, without a chance, without a future, without a home, no recognition in the world, a beaten horde from first to last. Such was modern poverty, and there was no blessing on it, but rather a curse and a blight. Instead of evoking manhood, it broke it down and cast it on the scrap-heap. It was a poverty which they hated and desired to exterminate.

HOUSE OF LORDS REFORM.

On March 14th, Lord Rosebery moved in the House of Lords :—

That the House do resolve itself into a Committee to consider the best means of reforming its existing organization so as to constitute a strong and efficient Second Chamber.

If this motion is agreed to, Lord Rosebery will then move the following resolutions :—

1. That a strong and efficient Second Chamber is not merely an integral part of the British Constitution, but is necessary for the well-being of the State, and the balance of Parliament.
2. That such a Chamber can best be obtained by the reform and reconstitution of the House of Lords.
3. That a necessary preliminary of such reform and reconstitution is the acceptance of the principle that the possession of a Peerage should no longer in itself give the right to sit and vote in the House of Lords.

An empty and fruitless debate followed.

PRIVILEGE AT WORK.

TAXING HOMES.

The GLASGOW HERALD of March 14th, reported the following legal case :

Judgment was given in the Appeal in which David Scott Cowans, of West Mains of Auchterhouse, appealed against the rent entered in the valuation roll by the assessor for the County of Forfar and sustained by the County Valuation Committee of £47 on a house at Newington Terrace, Broughty Ferry, of which the appellant was the owner. There was no dispute that the house was bona fide let for £47, but the appellant contended that 5 per cent., or in this case £2 7s., should be deducted in respect of grates, gas fittings, chandeliers, curtain poles, and picture rods, which were let along with the house and which were not fixtures.

The Court held that the determination of the Committee was right.

Lord Low said all the articles specified required to be suitable for the particular house. Accordingly if the proprietor of the house fixed up such necessary conveniences they became part of the house. He was of opinion that the determination of the Committee was right.

Their Lordships concurred.

The case was a test one, and affects 214 houses belonging to the appellant.

A member of the Scottish League approached a house factor the other day to take a house, but objected as there were no grates and gasaliers. Our friend offered to pay the factor an increased rent to cover interest on these fittings if the factor would put them in. The factor however drew our friend's attention to the above quoted case and flatly refused as the additional improvement involved increased assessments. Our friend, who is fresh from the Lord Advocate's constituency, tried to show the factor the importance of taxing and rating on the value of land apart from improvements. To his delight and surprise, however, he discovered the factor knew where the shoe pinched, and pointed to an adjacent field where a man was ploughing, and said :—"The man who owns that field gets 30s. an acre from the farmer, and has to pay rates on that amount, but charges £30 per acre when houses are built and pays no rates."

SMALL HOLDINGS BARRED.

A field of 13½ acres, part of a farm let at £1 6s. an acre, was applied for by the Bridlington District Small Holdings Association. The County valuer put its value at £2 10s. an acre, but the County Council offered £3 an acre rent. This was refused and an alternative offer was made by the landlord of £3 10s. an acre, which was refused, and an official valuer was appointed. Under his valuation the field was valued at £58 per annum and the compensation to the tenant at £16 2s. To this price the County Council added 5 per cent. for management and offered the field to the applicants at £60 18s. per annum. The offer was refused.

NEWS OF THE MOVEMENT.

LAND VALUES GROUP IN PARLIAMENT.

The following circular has been sent to all the Liberal and Labour members of Parliament intimating the formation of a Land Values Group and inviting each to join. Ninety-eight members have agreed to add their names, which are given below.

House of Commons,
12th March, 1910.

DEAR SIR,—As you will probably know the members of last Parliament specially concerned with the promotion of the Taxation of Land Values were formed into a Parliamentary Land Values Group.

At a small Committee Meeting held last week it was agreed that we should endeavour to prepare a list of Liberal and Labour members in the present Parliament who are determined to promote this question.

We shall be greatly obliged if you will kindly let us know on the enclosed card whether we may include your name among the number as anxious to join the Group.

Yours faithfully,
E. G. HEMMERDE,
C. E. PRICE,
ALBERT SPICER,
JOSIAH C. WEDGWOOD.

Land Values Group.

C. Addison.
Percy Alden.
A. Anderson.
J. Allen Baker.
G. N. Barnes.
A. W. Barton.
G. J. Bentham.
C. W. Bowerman.
W. Brace.
C. R. Buxton.
William Pollard Byles.
Robert Cameron.
H. G. Chancellor.
J. W. Cleland.
G. P. Collins.
S. Collins.
Sir W. J. Collins.
Sir Henry J. Dalziel.
W. H. Dickinson.
J. Hastings Duncan.
H. Elverston.
G. B. Esslemont.
Charles Fenwick.
Sir James P. Gibson.
H. J. Glanville.
Thomas Glover.
G. C. Greenwood.
J. G. Hancock.
J. Keir Hardie.
A. G. C. Harvey.
W. E. Harvey.
George Harwood.
J. Haslam.
E. G. Hemmerde.

J. S. Higham.
F. G. Hindle.
J. Hodge.
John D. Hope.
Sir J. Jardine.
W. Johnson.
E. Jones.
H. Haydn Jones.
J. King.
C. Leach.
R. C. Lehmann.
Sir Maurice Levy.
Rt. Hon. Thos. Lough.
Sir F. Low, K.C.
J. McCallum.
J. A. M. Macdonald.
F. McLaren.
Hon. J. Martin.
W. Middlebrook.
J. D. Millar.
A. Mond.
G. Hay Morgan.
R. Munro.
Max Muspratt.
F. Neilson.
Harry Nuttall.
F. Ogden.
J. O'Grady.
J. Parker.
Sir George H. Pollard.
C. E. Price.
Sir W. E. B. Priestley.
W. M. Pringle.
George H. Radford.
P. W. Raffan.
G. H. Roberts.
S. Robinson.
A. Rowntree.
J. Samuel.
A. H. Scott.
David Shackleton.
Sir C. E. Shaw, Bart.
H. B. Lees Smith.
Philip Snowden.
Sir Albert Spicer, Bart.
J. W. Summers.
J. E. Sutton.
J. H. Thomas.
Rt. Hon. James Tomkinson.
F. W. Verney.
H. A. Watt.
Josiah C. Wedgwood.
Sir George White.
J. D. White.
J. H. Whitehouse.
A. F. Whyte.
Thomas Wiles.
Alex. Wilkie.
E. Crawshay Williams.
W. L. Williams.
John William Wilson.
T. F. Wilson.
R. Winfrey.
T. Wing.

Twenty members replied stating they were unable, for varying reasons, to join the Group, but they were all with two exceptions in favour of the Taxation of Land Values.

The following notice signed by Sir Albert Spicer, and Messrs. C. E. Price, E. G. Hemmerde and Josiah C. Wedgwood was issued to the Group on 19th March.

It is suggested that you should ballot on Wednesday, 30th, between 2.45 and 3.15 o'clock, in the "No" Lobby, in order to secure an opportunity to raise the question of the relation between unemployment and idle land. You should be present at the close of question (which will be soon after 3.15 o'clock) in order to see if you are successful in the ballot, in which case you will move: "I wish to call attention on this day fortnight to the relation between the artificial restrictions in the use of land and unemployment, and to move a resolution."

ALBERT SPICER,
C. E. PRICE,
E. G. HEMMERDE,
JOSIAH C. WEDGWOOD.

HUDDERSFIELD.

The Huddersfield Junior Liberal Association entertained their energetic secretary, Mr. John Archer, to a complimentary dinner on the 25th February, in recognition of the services he rendered to the cause of Liberalism in Huddersfield and other constituencies in the recent General Election.

The Huddersfield Junior Liberals owe much to Mr. Archer for his indefatigable zeal in carrying out the educational work in the town and district. We are glad to see that his colleagues recognise his work and that they do everything to encourage him in his keen desire to convey to the people the true Liberal message of justice and freedom. In proposing the toast "Our Cause," Councillor C. H. Smithson, Halifax, sounded a note in favour of true Free Trade as an alternative to Tariff Reform. Liberals, he said, widened the idea of liberty from the political to the economic area, and were determined to lead up to justice along the lines laid down by Henry George by making more equal opportunities than now existed for access to the natural resources of the land. When that had been done, and he knew the object was dear to John Archer's heart, there would be a possibility of building up a happy state, where men would have leisure to live. Other speakers followed, and all present felt that they had experienced the most enjoyable and memorable evening in the history of local Liberalism.

MANCHESTER.

The Secretary of the Manchester League for the Taxation of Land Values, Mr. A. H. Weller, 134, Deansgate, Manchester, sends us the following account of meetings held and arranged.

March 10.—S. and J. Watt's Shirt Factory, Ardwick, Dinner-hour Meeting, 1.30 p.m. John Bagot and A. H. Weller.
—Economic Class Meeting at the Manchester Office.
,, 17.—Muir and Co.'s Works, Dinner-hour Meeting, 1.30 p.m., John Bagot and A. H. Weller.
,, —Economic Class Meeting at the Office at 8 p.m.
,, 23.—Romiley League of Young Liberals, John Bagot. "Ideals for Young Liberals."
,, 24.—Crossley's Works, Dinner-hour Meeting, 1.30 p.m., John Bagot and A. H. Weller.
,, —Economic Class Meeting at the Office at 8 p.m.
,, 30.—Droylesden League of Young Liberals, Dr. P. McDougall (for '95 Club). "Taxation of Land Values."
,, 31.—Economic Class Meeting at the Office at 8 p.m.
April 4.—West Salford League of Young Liberals, Co-operative Hall, Pendleton, D. Catterall. "The Alternative to Socialism," 8 p.m.
,, 21.—Hyde League of Young Liberals, Dr. P. McDougall.

At the suggestion of Dr. P. McDougall, it was recently decided to distribute Leaflet No. 17, "The Shopkeeper's Budget," to all the shops in Manchester and Salford, and this good work is now being carried out by the Secretary and several members of the Economic Class.

Visitors to the Building Trades Exhibition now being held in Manchester are having their attention drawn to the need for rating reform by Leaflet No. 23, "Why do we tax houses?" which is being distributed nightly at the entrance.

Our Economic Class meetings continue to be well attended, and as there are Liberals, Socialists and Independents amongst the members, the discussions that take place on interest and other questions are sometimes exciting as well as illuminating. "Progress and Poverty" is being studied chapter by chapter, and though we may not all see eye to eye there can be no doubt we are increasing in knowledge and shall be able to give good reasons for the faith that is in us, in the Park, in the Market Place and in the Workshop.

A long discussion on "The Land Question" is running in the pages of the CO-OPERATIVE NEWS to which Mr. John Bagot, Mr. D. Catterall and the Secretary have contributed. In the MANCHESTER GUARDIAN of March 7th, a letter appeared from our friend, A. G. Huie, of Sydney, and was promptly followed by letters from Dr. P. McDougall and the Secretary.

MIDLAND LAND VALUES LEAGUE.

The first annual meeting was held on Wednesday, March 16th, at the League Office, when the Chair was taken by the President, Mr. Joseph Dawson.

Apologies were received from Messrs. Francis Neilson, M.P., Geo. R. Thorne, M.P., Clr. Harrison Barrow, J.P., Clr. Geo. Jackson, J.P., the Rev. E. F. M. MacCarthy, M.A., Ed. Smith, J.P., and others. Mr. George Cadbury wrote: "I am intensely interested in the cause you represent, believing it is at the root of the terrible sufferings of multitudes in our land."

The report of the Hon. Treasurer and that of the Secretary were duly considered and adopted.

The Chairman said that in his recent contests he had advocated the Taxation of Land Values, and the idea had been put before a large number of people for their consideration. He was satisfied that the League was sowing seed which would bear fruit in the near future. The fidelity of the Government to a just system of taxation had raised bitter opposition, but this was only to be expected from the privileged and monopolistic classes.

The Right Hon. Earl Beauchamp, K.C.M.G., was elected President, with the following Vice-Presidents: Messrs. Joseph Dawson, J.P., Clr. Harrison Barrow, J.P., J. Douglas Graham, Clr. Geo. Jackson, J.P., Geo. E. Lowe, J.P., Francis Neilson, M.P., Edward Smith, J.P., Geo. R. Thorne, M.P., and T. F. Walker, J.P.; Hon. Treasurer, Edwin Price, B.A.; Hon. Secretary, Herbert New; Hon. Auditor, H. H. Hollins, and Secretary, Chapman Wright.

The formation of the Midland Land Values League was in a great measure due to the past efforts of Mr. W. Chapman Wright, who had been sowing the seed for years in Birmingham and district as agent for the Financial Reform Association.

Early in 1909 the United Committee for the Taxation of Land Values made an arrangement with the local people, assuring them of substantial financial support for one year, provided an equal sum could be raised in the Midlands, to maintain an efficient organisation.

On February 17th, 1909, a meeting was held in the Temperance Hall Annexe, when the League was formally inaugurated and officers elected, Mr. Chapman Wright being appointed Secretary, with Mr. Joseph Dawson as President. An office was opened at 20, Cannon Street, Birmingham.

On April 6th a Conference was held at the Midlands Institute, when Mr. Josiah C. Wedgwood, M.P., addressed a large gathering of delegates from rating and other authorities who were in favour of including Land Values Taxation in the Budget. In the evening a demonstration was held in the Town Hall, under the auspices of the United Committee, the Birmingham Liberal Association, and the Midlands League. Sir Thomas Barclay presided, and addresses were given by the Lord Advocate and Mr. E. G. Hemmerde, K.C., M.P. A resolution was unanimously carried, urging a substantial tax on Land Values.

During the year the Committee of the League have been engaged in an active propaganda, including lectures, Press correspondence, distribution of literature, public speaking, and debates at various political and non-political societies.

During the twelve months just ended, about one hundred thousand different leaflets, pamphlets, and copies of "Land Values" have been distributed.

At the General Election a special leaflet provided by the United Committee—"The Landlord's Law in Birmingham"—received a very special distribution, to the extent of 135,000 copies.

Open-air meetings have been a special feature. These were arranged over some months for three nights a week, and in spite of inclement weather, upwards of forty have been held; while at least an equal number under the auspices of other bodies have been addressed by the League speakers.

During the year the Secretary has been in close touch with the United Committee, and he now represents the League at the Committee's meetings in London.

The present membership of the League numbers 130. The Treasurer submitted a statement, showing an income of £113 4s., which, with the expenditure, left a balance in hand of £11 4s. 9d. This income was independent of the special financial support (£120) given to the League by the United Committee.

Good reports of the proceedings at the first annual meeting appeared in the DAILY NEWS of March 16th and 17th.

BUCKS: WENDOVER.

There was a fairly good attendance of members of the Wendover Debating Society and others at the Parish Hall on March 2nd, when the subject of the Taxation of Land Values was discussed, Dr. L. H. West presided.

Mr. Rupert East, of Aylesbury, moved—

"That in the opinion of this Meeting it is desirable in the best interest of the community, to remove all rates and taxes upon improvements, and to substitute a tax on Land Values."

After a good debate, in which several members took part, both for and against the resolution and during which Mr. East gave a clear and convincing address, the resolution was carried by 13 votes to 10.

PORTSMOUTH.

Under the auspices of the Portsmouth League for the Taxation of Land Values a successful meeting was held in the Congregational Hall, Queen's Road, Buckland, on March 3rd. Councillor C. H. Smithson of Halifax spoke on Land Values as the cure for unemployment. He showed how the Budget brought the Taxation of Land Values into the range of practical politics by providing for a valuation of all land. Mr. Smithson wound up by showing that Tariff Reform offered no satisfactory solution to the unemployment problem. Mr. T. H. F. Lapthorn, J.P., was in the chair.

The Secretary writes that the following meetings have been held.

March 2.—Chichester: Young Liberals: "Tariff Reform or Taxation of Land Values." J. H. M'Guigan.
,, 16.—Bognor: Young Liberals: "Taxation of Land Values." J. H. M'Guigan.
,, 22.—Portsmouth Amalgamated Society of Carpenters and Joiners. J. H. M'Guigan.
,, 29.—Buckland Congregational Literary Society, Queen's Road. J. H. M'Guigan.

At a meeting of the League on March 17th it was decided to contest the Buckland Ward at the forthcoming municipal election in November; Mr. W. King being selected as candidate.

SCOTTISH NOTES AND NEWS.

The Executive of the League have decided to leave the premises at 13, Dundas Street, so long associated with the movement in Scotland, and where some of the most enduring work of the League was planned and carried out. A suite of rooms has been taken at 67, West Nile Street, Glasgow, which the League will occupy from May 28th.

As already pointed out last month, the General Election was one of great importance in Scotland, as the people fought for land reform and the subordination of the Lord's Veto. The Prime Minister's firm adherence to the Budget, as well as to the Veto, gives much satisfaction in Liberal circles in Scotland.

The visit of Louis F. Post and Henry George, Junr., has been fruitful in Clydebank, and there have been demands for the League's speakers. Mr. Mackendrick, Mr. George Connell, and Mr. William Cassels have addressed meetings of the Baptist Union there, and other meetings are being arranged.

The monthly meetings of the League, held on March 4th, aroused much interest. The speaker was Mr. David McLardy, and his subject "The Income Tax and its Incidence." Mr. McLardy held the view that the income tax, like taxes on production, was shiftable. There was considerable difference of opinion, and an interesting debate followed. Speakers: Wm. Cassels, James Stewart, David Cassels, George Connell, and others.

The following resolution was unanimously passed, and sent to the Prime Minister and the Press: "This meeting thanks the Prime Minister and colleagues for their firm attitude in dealing with the House of Lords, and assures them of the united and strenuous support of the League in all the stages necessary to secure the final removal of the barriers which stand in the way of effective land reform, and which obstruct the free exercise of representative Government." The Prime Minister's Secretary acknowledged receipt of the resolution.

Mr. Thomas Brotherston of Anniesland has been doing good work in circulating the literature of the movement, and in sending a subscription subscribed by a few friends who appreciate the literature, says: "both Mr. R. Balfour and Dr. Dundas White's returns were very materially assisted by that same literature. It was very instructive, and many were enlightened as to what Land Values really were." This is fresh evidence, and every day shows that the evidence is increasing; from Labour, Liberal, and even Unionist centres comes the demand that our legislators should address themselves to the task of taxing and rating Land Values. We are grateful to Mr. Brotherston and his friends, and hope they will continue the good work.

In view of the removal of the League's offices to 67, West Nile Street, the Executive have arranged to distribute a considerable quantity of literature, and will be glad to send quantities to kindred associations who can make good use of it. There has been a large distribution of literature during the month.

It is to be noted, with regret, that there is a tendency on the part of the Glasgow Town Council to go back upon the sound logical policy established some years ago by ex-Bailie Burt, namely, that Corporation Works' surpluses should not be used to reduce the rates. Advocates of this pernicious and reactionary principle are found in unexpected quarters, and the League will take prompt action in the matter. When will our Radical and Socialist Councillors learn that rates, under the present economic arrangements, are simply a deduction from rent, and that any reduction of rates made through the common good,

or from the tramway surplus, is simply a gift to land monopoly? As Lord Provost Chisholm said years ago, such a practice is but a gift to the Glasgow landlords.

Considering the lull in political activity, the League's speakers have been fairly active. Mr. W. K. Brymer has spoken at some ten meetings, Ardrossan, Kilmarnock, Troon, &c., while Mr. Mackendrick, Mr. Gordon, Mr. Wm. Cassels, and others have been speaking in several places.

There is much gratification at the splendid work done by the United Committee during the London County Council Election, and especially the splendid examples of rating inequalities they were able to place before the London electors. The League will follow this lead on similar lines for Glasgow and neighbouring district.

The annual meeting of the League will be held on Wednesday, April 20th. A good attendance of members is earnestly requested. Mr. Paul will be present. He should have an interesting story to relate of the work of the United Committee at Westminster and throughout the country.

DUMFRIESSHIRE.

At Gretna the League of Young Liberals entertained themselves and friends to a political meeting, a concert and dance on March 10th. Mr. H. Ll. Davies of Newbie gave an address on the lessons of the election for land reformers and tariff reformers. "The Land Song" and some half dozen other songs were sung, and a dance was held far into the morning.

EDINBURGH.

The Edinburgh League has just completed the series of meetings arranged for the Winter Session. Apart from the General Election work, these meetings included, among others, the Independent Labour Party (four branches), at one of which a public debate was held—the Y.M.C.A. Shopkeepers' Assistants' Societies (two branches) and others—at all of which the subject of the Taxation of Land Values was fully expounded, and in every case the lectures were appreciated and their educational value acknowledged. A series of monthly meetings have also been held, and the President, Mr. F. A. Umpherston, Advocate, is to preside at the concluding meeting in March, and give an address on some special points in the Land Question.

Mr. Alex. Taylor, Advocate, gave an excellent paper at a meeting of the I.L.P. in Stockbridge, fully dealing with the principles of Land Values Taxation, pointing out that the land monopolists with their exorbitant prices were an encumbrance to industry, and also showed how the labour question was thereby affected. A discussion followed and questions asked. Nationalisation of land and railways was advocated. Mr. P. Maxton Cunningham and Mr. Geo. Arnott Eadie, the Secretary, were also present and took part.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during March

March 2.—Colne Valley League of Young Liberals. W. Thomson.
" 4.—Cocoa Inn, Pinner. F. Herbert Batty.
" —Progressive League, West London Branch. Dr. C. A. Parker.
" 4.—Herne Bay, Primrose League Debating Society, A. Wilme Collier.
" 7.—Wakefield, League of Young Liberals (Central Liberal Club). F. Skirrow.
" 8.—Wakefield, League of Young Liberals (Central Liberal Club). F. Skirrow.
" 9.—Wakefield, League of Young Liberals (Belle Vue). F. Skirrow.
" 10.—Wakefield League of Young Liberals (Belle Vue). F. Skirrow.
" 11.—Herne Bay, Primrose League Debating Society. A. Wilme Collier.
" 11.—Biggleswade Liberal Club. W. R. Lester, M.A.
" 13.—Lewisham Liberal Club. F. Verinder.
" 16.—Brierfield Liberal Club. F. Skirrow.
" 17.—Willesden League of Young Liberals. A. W. Madsen.
" —Cob Wall Liberal Club, Blackburn. F. Skirrow.
" 18.—Mill Hill Liberal Club, Blackburn. F. Skirrow.
" 20.—Kingsland Congregational P.S.A. J. W. Graham Peace.
March 20.—Primitive Methodist P.S.A., Hitchin. W. R. Lester, M.A.
" 23.—Wymondham, Norfolk. F. Skirrow.

Mr. Skirrow addressed a large number of meetings in the Kennington Division (Feb. 24th to March 4th), under the auspices of the "United Committee," in support of the candidature of Baron De Forest, who was standing for the London County Council on a Rating of Land Values Programme.

A lady member of the League writes from Sutherlandshire: "The Land Question is a very sore one in this part. So much land is given up to sport, the people are compelled to go away. I have known several families forced to emigrate, who are doing splendidly in Canada. These are the fine people we ought to keep at home, if only the conditions of life were made possible for them. This is only a small corner of the Isles. In other places we hear from time to time of wholesale exodus."

The General Secretary desires to enlist the help of members with a view to the extension of the lecturing work of the League during next season. Every year circulars offering the services of speakers on the Land Question, are sent to a large number of societies,—Liberal Associations in counties and boroughs, Women's Liberal Associations, I.L.P. Branches, Political and Working Men's Clubs, Leagues of Young Liberals, and so on. In these cases, complete lists of the societies can usually be obtained from their national headquarters. The difficulty lies with the very numerous societies which have no central organisation. Many of these societies would, no doubt, be glad to arrange for a lecture or discussion on the Land Question, if the office could be brought into touch with them, but no list of such societies is available for the purpose of circularising. Will members kindly send particulars (to Mr. Verinder, 376, Strand, London, W.C.) of any societies they know of in their own neighbourhood?

There are, for instance, many *local Liberal Associations* in the larger constituencies, and these sometimes hold a larger number of educational meetings than the Central Liberal organisations. There is in almost every district at least one *Literary or Debating Society*, often in connection with a Church or Chapel, but sometimes independent. *Guilds* in connection with Churches and Chapels, branches of the Church of England Men's Society, and the like, sometimes hold discussions on Social Subjects. The numerous *Ratepayers' Associations*—an almost unworked field—ought to be interested in the Rating of Land Values. Opportunities of addressing the meetings of *Trade Union Branches* have not hitherto been so frequent as could be desired. Particulars of any such organisations as the above-mentioned would be gratefully received.

Mr. A. Wilme Collier, a member of the Executive of the League, has had the pleasure, very rarely enjoyed by many of our lecturers, of addressing a Conservative organisation. The discussion proved so interesting that it was adjourned for a week. The Secretary will be glad to hear of any other Conservative organisation willing to give an evening to the discussion of the Land Question.

Weekly discussions are being held at the Yorkshire Office of the League (71, North Street, Keighley), with an average attendance of about thirty.

Up to the time of going to press the following meetings have been arranged.

Tu. 5.—Uxbridge Liberal Association. F. Verinder, "Land Values in Picture and Story." (Lantern Lecture.)
" 12.—Tunbridge Wells League of Young Liberals. F. Verinder. "The Land Question and Unemployment."
Mon. 25.—Central Council, E.L.T.L.V.
Tu. 26.—Loughton, Lopping Hall (Women's and Men's Liberal Associations). F. Verinder. "The Land Question and the Unemployed." 8 p.m.

LONDON COUNTY COUNCIL.

In correspondence with Lord Midleton, the Moderate Whip, reported in the papers on March 12th, Sir John Benn wrote:—"The Progressives are not less desirous than you to relieve the burdens of the ratepayer. They think they know a more excellent way in the taxation of the ground values and the wise development of municipal services. Experience teaches us that you have no sympathy with these methods."

THE LAND SONGS.

By arrangement with the English League, the Edisonia Works have produced discaphone records of the two "Land Songs for the People," issued by the Land Values Publication Department, and sung all over the country at political meetings during and since the General Election. The rendering of the songs by Mr. George Hardy gives an exceptionally good record, and fully justifies the Edison-Bell trade motto—"Ring out loud and true." The two songs may be had on one disc (price 2s. 6d.), suitable for use on the Edison-Bell discaphone, or on any standard disc machine. Orders for discaphones (£3 3s. each), or for the "Land Songs" record, may be sent to the English League for the Taxation of Land Values, 376, Strand, London, W.C.

THE TWO WAYS.

Tax the houses—tax the shops,
Tax the farmstead—tax the crops.
Rate and tax from morn till night
Everything an inch in height.
Tax the produce, *that's* the way,
Make the man who's working pay.

Stay a moment—why should we
Fine a man for industry?
Why put taxes on his head
Every time he earns his bread?
Why is labour forced to pay?
Isn't there some other way?

Yes, our needs can be supplied
From a source too long denied.
Look around—on every hand
See the value of the land;
That which all our toil has made
To a favoured few is paid.

How can trade be truly free
Till we use this simple key?
Tax Land Values—free the source
Of human wealth and thereby force
Wasting, unproductive lands
Into labour's willing hands.

—A. L.

COLONIAL AND FOREIGN.

WESTERN AUSTRALIA.

Land in Western Australia is both taxed and rated, but almost everyone recognises the justice and convenience of the system. "I introduced our method of land taxation, and I'm proud of it," said the Hon. N. J. Moore, Premier of the Colony, on his arrival at Charing Cross Station, London, on March 12th. "We grant a big rebate according to the improvements effected, and in that way kill two birds with one stone."

NEW SOUTH WALES.

LOCAL TAXATION OF LAND VALUES.

By A. G. Huie.

Local taxation upon unimproved values only has come to stay in New South Wales, the premier State of the Australian Commonwealth. It has occurred to me that it may interest your readers to know how the law is administered.

Before March 15 in each year the municipal or Shire Council must publicly notify its proposals for the year in at least one newspaper circulating in the district. First of all, it considers the requirements of the municipality for works and services, and how much revenue it may expect from sources apart from the rates. In that way an estimate is made of the sum which must be provided by the ratepayers, and a rate is proposed to raise it. Perhaps the best way to show what is done would be to quote the full text of the advertisement of one of the councils which appeared in the Sydney Daily Telegraph of January 18th, 1910. It is as follows:—

Municipality of Mosman.

Financial year ending December 31st, 1910.

Estimates under Section 142, Local Government Act, 1906-7-8.

The Council of the Municipality of Mosman having approved of the following estimates hereby publicly notify the same, in accordance with the said Act:—

(*a*) The amount of the proposed expenditure out of the fund to which the proceeds of the rate are to be carried	£15,235	9	2
(*b*) The amount in hand available for such expenditure	189	4	5
(*c*) The amount of other revenue likely to be available for such expenditure	2,640	4	10
(*d*) The amount required to be raised by the rate for such expenditure	12,405	19	11
(*e*) The total value of the land on which the rate is to be levied, viz., Unimproved capital value	851,790	0	0
(*f*) The rate proposed to be made and levied under Section 151 (1), viz., A General rate of 3½d. in the £ on the unimproved capital value (£851,790) yielding	12,421	18	9

Town Hall, Mosman. William F. Bray,
Jan. 14, 1910. Town Clerk.

Mosman is a residential Sydney suburb with an area of 2,057 acres, about 3,000 dwellings, and a population of, say, 12,790. The system of rating entirely on unimproved land values has the support of an overwhelming majority of the ratepayers. If one of your readers wanted to build a house, shop, or factory in Mosman, he could spend any sum he liked upon the site chosen, and yet pay no more in rates than if the land were vacant.

This system is fully in operation in the whole of the 134 shires or rural districts, covering an area of 179,130 square miles, which have an assessed unimproved value of £81,526,814. Of 192 city and municipal councils it is fully in operation in about 160 cities and towns. In, say, 31, a proportion of the rates is obtained from the improved capital value—that is, the value of the land and improvements taken together. In most of these cases the proportion of the revenue so obtained is very small. Here is an illustration. The Glebe Council has a rate on land values only to raise £14,290, and special local rate for a part of the area on the improved value to raise £809. The city portion of Sydney has not yet come into line, but is certain to do so in the near future. It is only a question of time, and all improvements will be exempt and land values will be the sole basis of taxation for local revenues in New South Wales.

This communication from Mr. Huie appeared in the Manchester Guardian, Westminster Gazette, and other British journals.

BRITISH COLUMBIA.

By a vote of 7 to 5, the City Council of Vancouver, B.C., on March 2nd, decided to adopt the single tax system, in so far as it applied to the taxing of building improvements on real estate, and for this year, at least, there is to be no tax levied on buildings in the City. The exemption was at one time 50 per cent., and later increased to 75 per cent., but the new Council has decided to go one step farther, and take off the levy altogether.

The Mayor pointed out that at present there was a great deal of difference in the assessment of buildings, on account of the fact that the assessor could never gain an accurate idea of a structure's real value. He thought that an exemption on buildings would have a tendency to attract manufacturers here.

Ald. Macpherson contended that the man who erected buildings and thus sent up the value of vacant property, as well as his own, should not be forced to pay for the good which he had done the community, while the owner of the idle land enjoyed the rise in values with no such expense.

UNITED STATES.

BOSTON.

JOSEPH FELS ON THE BRITISH BUDGET.

The Boston Globe of February 21st contained the report of a speech delivered by Joseph Fels in the Ford Hall, Boston. The subject was "The English Budget and what it means." The report says that Mr. Fels exhibited one of the telling cartoons—a billboard cartoon—that was used so effectively in the recent

election. It showed a picture of a rather tough-looking English duke with his hands in his trousers' pockets, his jaws clinched, his eyes bulging with indignation and a wobbly ducal crown on his head. Underneath were the words: "What! Tax my land?"

Mr. Fels said: Ten years ago I went to London, and have been mixed up with the land more or less since then. When I went there it was 20 years after another great American had been there. (Laughter). That other man was Henry George. He went through England, Ireland and Scotland like a comet, but he left the dent of his footprints wherever he stepped; and from that day to this England has been thinking about the land and all the special privileges that come from the earth—the railways which mean a land franchise, the telephone which means a franchise, and a great many other special privileges that rest on the land. From the day of Henry George to this day the land question has been agitated in England by a thoughtful body of men. We have seen how the Scotch sent up a land bill calling for the separate taxation of the land. It passed the House of Commons and was defeated in the Lords. Three times they sent the bill up and each time it was killed in the House of Lords. Being naturally a cautious people the Scotch concluded to send no more Land Bills to the House of Lords, but some wise man thought of putting the land tax in the Budget where it would have to pass the House of Lords if it passed the Commons, as it was felt the Lords would not dare to throw out the Budget. It went through the Commons and the Lords had neither the courage to pass it nor to reject it. Being between the devil and the deep sea they thought the easiest way out was to refer it to the people. And if it isn't passed now there will be music in England. I wouldn't dare to say what will happen—but something beginning with an H is liable to happen.

To us, disciples of Henry George, the most important thing in the Budget is the land valuation. When the people learn what the land is worth they will want part of that value, for it is beginning to be known, even here in New England, that value is given to land by the activity of the people who live and work on it. That activity belongs to the common people, and the common people are waking up to the fact of this great heritage. Englishmen will find out how many thousands of acres of land are held up for the pleasure of dudes—called dukes over there. Any man who reaps without sowing is a useless duke. The English budget means the awakening of the English people. It is a purely democratic movement. We have had help in this fight from all the English Colonies and some devoted souls from the United States have gone to England to lend a hand. Great England—little England—will never be the same country again in this or any other generation. The English people will not be satisfied that 12,000 people own two-thirds of the land and that two-thirds of the people can be legally driven into the sea by these 12,000. That is a dangerous condition to allow to exist. A little tax of a halfpenny a pound will have its effect. Even the threat has made some of the Dukes let go and others will follow, and industries will be allowed to flourish, for there will be land to build on. Then wages will go up. When the land is let loose labour will be employed. I don't know of any trades union in the world to bring up wages like the taxing of land values. And we have some first-class examples.

In New Zealand there is a land tax and no poverty and the most prosperous Colony in the world is a German Colony in which the system has been introduced. In some towns in Germany there are no taxes except the tax on land values. The city of Munich owns 12,000 acres of forest land and half the expenses of the Government are paid from this source. Mr. Fels then told just how the land question got into the Budget. First, 241 Liberal Members of the House of Commons were pledged to it, then the 20 Labour Members, all pledged to tax land values a halfpenny on the pound. The rest was easy. One cent on £1 is as good as £1 on one cent. for the lion when he tastes blood wants more and the people of England when they get a halfpenny on the £1 back they will want 20 shillings. I hardly think you here can appreciate how high the working men of England hold their heads these days. I understand that you people are doing something of the kind here. You have a separate assessment for land and buildings and probably most of you don't know it. But in this country the people are not merely taxed—they are skinned by that beautiful thing you call protection. I call it robbery. It is made beautifully idyllic by the stout gentleman in the White House. It is made necessary by such poor men as Rockefeller and others equally as poor—in all but their profession of religion. We have one man here, Weyhauser, who legally holds 500,000 square miles of forest land. You can do anything you want in this country by law.

What the English budget means is a new beginning of life and living for the common people of England. The land question will be solved by taxing for the people, by the people, the values created by the people.

Speaking at a banquet in Chicago on March 10th, Mr. Joseph Fels, the millionaire soap manufacturer, amid laughter and applause, said:—

"Andrew Carnegie, John D. Rockefeller, and J. P. Morgan and other captains of industry are all robbers, and their millions are illgotten gains. I mean to quiet my conscience by spending most of my fortune in the endeavour to overthrow the system by which I made it.

"We have accumulated our wealth through unjust laws, especially under tariffs and Protection. Tariff is the pauperisation of the toiler for the benefit of the monopolist."

Mr. Fels is already inundated with appeals from fortune hunters.—MORNING LEADER, March 11th.

TAX REFORM IN NEW YORK.

The PUBLIC (Chicago), of February 18th, reports that Mayor Wm. J. Gaynor, of New York, on the 8th, addressed a letter to Lawson Purdy, President of the Board of Taxes and Assessments, asking information in regard to the possibility of abolishing taxation on personal property. The letter ran as follows:—

I am receiving daily complaints of persons whose names are put on the assessment rolls this year for personal taxation although they have no personal property liable to taxation. This great annoyance has been going on for years. Many have been driven to establish their legal residence outside of the city by it, and in that way their votes are lost in our city elections.

I am aware that you have lessened this evil, for we have worked in accord to that end in past years. But it is impossible to do away with it under the present crude and unscientific statute providing for the taxation of personal property in this State, including money in terms, which is a medium for the exchange of property.

The teeth of this statute have been constantly filed down by assessing officials all over the State. No law can be enforced effectually against the will of the community. The assessing of personal property in this city is necessarily a matter of guesswork worked out through the city directory except in the case of estates which fall into the Surrogate's Court by death and are thus fully exposed. These latter are taxed in full, while the personal property of others is not reached or assessed at all, or else in the most unequal manner.

Such injustice calls for correction. It is really grotesque. I have before me notices of personal assessments of $10,000 and upward against persons who have no property and never had, while others, rich in personal property, are not even listed for personal taxation. I am not stating this in censure. The statute prescribes no test or procedure to enable the assessors to ascertain the amount of personal property owned by individuals. It leaves them to guess at it as best they can.

In addition to general injustice and annoyance and the opportunity for extortion and bribery which it presents, this loose method leads to constant disorder in our finances. Only about 50 per cent. of the taxes thus levied are collected. The result is an ever recurring annual deficit, which has to be funded and added to our permanent debt or else relevied year after year in the annual budgets. There is such a deficit of about £6,000,000 now in process of being funded.

You are, of course, aware that a growing number of people here, and perhaps the majority, desire to have the personal taxation of individuals done away with in this city. Others have long desired local option in respect of such taxation and petitioned the Legislature to give it.

So as to open up the subject for intelligent public discussion will you be so good as to write to me the following data:

The **IDEAL** Policy
ISSUED BY
The CITY LIFE ASSURANCE COMPANY, Ltd.
(Formerly the British Homes Assurance Corporation, Ltd.),
PROVIDES
LIFE ASSURANCE WITHOUT MEDICAL EXAMINATION.
For full particulars of this unique scheme send post-card to
M. GREGORY, Managing Director, 6, Paul St., Finsbury, London, E.C.
AGENTS WANTED.—EXCELLENT PROSPECTS.

First, if such personal taxation were done away with altogether, what decimal would thereby be added to our tax rate on real estate? I understand it would be very small.

Second, whether those who pay taxes on real estate do not now pay the substantial part of the personal taxes collected?

If such decimal would be insignificant, and substantially the same persons who pay the personal taxes which are collected would pay it, a case for intelligent consideration would be presented. Many might say that it showed that the trouble, annoyance and opportunity for favouritism and dishonesty if such taxation of personalty should be done away with.

I am not speaking in this letter of the other kinds of taxation of personal property which we have under exact and enforcible Statutes. I do not expect that it will be timely to propose any legislation on the subject this year, but only after a full discussion and consideration of the matter by the community. If public opinion then calls for a change a bill can be drawn to conform thereto.

Mr. Purdy replied as follows two days later:

THE CITY OF NEW YORK, DEPARTMENT OF TAXES AND ASSESSMENTS, HALL OF RECORDS.

February 10, 1910.

Hon. William J. Gaynor, Mayor, City Hall, New York.

SIR,—I have received your letter of the 8th asking two questions.

First: If the general property tax on personal property were done away with altogether what decimal thereby would be added to the tax rate on real estate?

Second: Do those who pay taxes on real estate pay the substantial part of the personal taxes collected?

It is impossible to answer the second question accurately, because real estate assessment-rolls are made up geographically and not alphabetically. I believe that it is probably true, however, that the persons who pay most of the personal taxes also pay taxes on real estate.

To answer your first question most intelligently I have obtained the amount of personal taxes collected for three years. It averages £900,000 a year. To raise this sum by a tax on real estate would increase the tax rate by six or seven halfpennies on each £20 of assessed valuation. In making this estimate I have not taken into account the fact that there would be a considerable saving of expense if the assessment and the collection of taxes upon it were abandoned.

As you have pointed out in your letter, the question presented is not that of the effect of abandoning the taxation of personal property, but only that of abandoning the small relic of personal property tax now left. The tax on banks and trust companies alone exceeds the tax collected from personal property under the personal property tax. The tax on banks and trust companies is enforced with mathematical accuracy. Other classes of personal property have from time to time been withdrawn from the operation of the general property tax, and additional taxes have been imposed upon various classes of personal property, and these taxes yield a much greater amount than the general property tax.

There are very few places in the State of New York where any attempt is made to enforce the law for the taxation of personal property. In many places it is absolutely nullified. The entire assessment of personal property, outside of the City of New York, was only £22,600,000 in 1908. In one city, with a real estate assessment of £5,800,000, the entire assessment of personal property is £35,000. Not a single corporation is assessed. There are a large number of towns where there is no personal property assessment at all. I am informed and believe that there is not a single non-resident person or corporation assessed in the whole State of New York outside of this city.

While the actual collections in this city are trifling the law is a menace to our prosperity. Its enforcement drives from us property and business, the presence of which would enhance the value of real estate by much more than the sum from which personal taxes are collected. The increase in the assessed value of real estate has several times been twice as great in one year as the personal assessments on which taxes have been paid.

Respectfully,
LAWSON PURDY,
President.

The New York correspondent of the TIMES, writing on February 19th:—

There can be no doubt that the abolition of so inequitable an impost would be a welcome reform. A significant feature of the case is, however, that its abolition would be logically regarded as a long step toward the single-tax scheme of the late Mr. Henry George. Mr. Purdy, the President of the Tax Board, is an avowed single-taxer, and it is suspected that Mr. Gaynor has an inclination in the same direction. Mr. Seth Low, formerly Mayor and also for some years President of Columbia University, in heartily seconding the movement for abolition of the personalty tax, declares in favour of collecting all taxes from the land and from franchises. Mr. Henry Holt, the well-known publisher, who is also conspicuous as a writer on social and municipal affairs, cites the example of England as that of a country which is "coming to the collection of the national revenue from the land"; in which it may be that he overestimates the importance and effect of the pending British Budget, and in which he ignores the income tax and other heavy imposts unconnected with land.

The abolition of the personalty tax would, however, make necessary only a slight increase of the realty tax. Last year the city raised £20,000,000 from realty and only £754,000 from taxes on personalty. The addition of the latter to the former sum would cause a scarcely perceptible increase of the rate. It is possible, also, that an increase of revenue from franchises can be secured which, with the material economies and reductions of expenditures which the new city administration is effecting, may be sufficient to make the Budget balance without the personal tax and without any increase of the realty tax. If Mr. Gaynor and his associates should succeed in such a consummation, their adminstration would be entitled to a bright place in the annals of this tax-burdened municipality.

DANIEL KIEFER ON CHARITY.

In a recent letter written to Mr. Sidney Pritz, President of the United Jewish Charities, of Cincinnati, Mr. Kiefer says:—

I note that the fact that the past year having been one of 'acute business depression' is given by you as a reason for showing the need of your organisation. Yet this same depression does not seem to have impressed you any more than the period of so-called 'prosperity' with the thought that the cause of business depressions and of poverty should be removed. It is idle for you to say that those are matters which do not concern your organisation or are beyond your control. To the extent that your members fail to give their support to movements whose object is to remove the cause of poverty, they are to that extent responsible for the existence of the distress for the relief of which they take such great credit upon themselves. When they not only fail to give their support, but actually do all they can to oppose such movements, their responsibility and guilt are much greater.

They cannot plead ignorance as a valid excuse. For many years agitators have been showing to all who have minds open enough to consider a reasonable, even though unpopular proposition, that poverty would not exist but for land monopoly, taxation of labour products, private control of franchises and other special privileges. If the members of your and all similar organisations had exercised half the energy during the past few years in trying to remove those evils, that they have put into your work, the prevailing 'acute business depression' and the resulting distress would not be in existence.

I have come to the conclusion that the entire cost of caring for the victims of existing unjust social conditions should be borne entirely by those who uphold these conditions and oppose all attempts to rectify them.

As I have for some years past devoted my efforts to help to the extent of my ability the work being done by the single tax organisations and by the Democratic party under Bryan's leadership, I do not belong to the class referred to. There is no reason why I should be called upon to contribute toward paying for damage I have not helped to cause and which I have unsuccessfully tried to keep others from committing. As you have nevertheless called on me I must decline. Until those who have caused this widespread poverty and distress have contributed every cent they can to relieve it you can save yourselves the trouble of calling on me.

I desire also to discontinue what I have been contributing to your work. Kindly have same properly noted.

DANIEL KIEFER.

GERMANY.

The Berlin correspondent of the TIMES wired on March 4th that the Berlin City Council had passed the increment tax proposal. The tax will come into force immediately, and is estimated to produce £27,500 in the first year of its operation. The almost unanimous adoption of the proposal is due partly to financial requirements, but largely to strategical considerations, it being thought necessary to put Berlin in a position to bargain effectively when, if ever, the imminent Imperial increment tax proposal matures.

The WESTMINSTER GAZETTE of March 8th reported that the unearned increment tax would be put into force that week. On the final voting only four councillors opposed the project. The tax is estimated to yield £125,000 a year for the present. The municipality of Rixdorf, a suburb, had also voted that week in favour of an unearned increment tax.

ARGENTINE REPUBLIC.

LA VANGUARDIA, the organ of the Socialist Party in the Argentine Republic, devotes a large part of its issue of February 19th to the agitation which the party was then carrying on with a view to the approaching General Election (March 13th). The first plank in the Electoral Platform of the Party is:—

I. Abolition of the taxes which enhance the price of commodities and the establishment of the direct and progressive tax upon the rent of the land.

Dr. Juan B. Justo, the leader of the Socialists, is a medical man, widely read, holding clear and right economic views, and of high personal character. In his speech on February 18th, he said:—

Instead of the duties on consumption, we desire taxation upon privilege; not so much on capital as on the increasing value of the land. It would not be practical in a country where capital is so much needed to frighten it away with taxes. Let us leave it free in this respect in order to be able to demand, with all the more right, from the capitalists good conditions of labour, of wages and of life for the workers whom they employ.

The land, on the contrary, the rent of which, apart from any useful activity of the proprietors, goes on increasing continuously, is an inexhaustible fund for sustaining and improving the public services. Democracy is, before all, in this country, a struggle against the power of the landlords, whose abundant and increasing riches it is necessary to divert, if only in part, for the good of the people.

Nicolas Repetto (Socialist candidate) spoke in a similar strain at another meeting on the same evening. Antonio de Tomaso, in explaining and defending the Socialist electoral programme, as containing the reforms most urgently necessary for the elevation of the popular classes, said:—

The salient point in it is the alteration of our taxation system. The public charges come out of wages, the perpetual fountain for the finances of Government. The consumption of the people is the contributory material. Why not privilege? Because it doesn't suit the particular interests of the governing class, the proprietary of the soil! Nevertheless, in this country, where the area of land is enormous, and where land monopoly (*el latifundio*), enemy of production and of population, is already a serious problem, land ought to be the principal matter of taxation. That the reform is practicable and highly beneficial is shown by the example of countries, young and of colonial origin, like ours—New Zealand and Australia—where there already exists the tax upon the rent of land. It is shown also by the last English election campaign, whose synthesis might be made with this question: Who ought to pay the increase of $15,000,000 in the estimates—the people on their commodities, or the landlords on their privilege, whose amount increases without cessation by the simple collective labour of the nation which enhances its value?

We are informed that the official candidate for the National Presidency of the Republic is also committed by his electoral programme to a progressive land tax.

GREECE.

The TIMES of March 10th reported that the Military League had submitted to the Prime Minister nine proposals, which they insisted should be voted before the close of the present session of the Chamber. The fifth proposal was the solution of the agrarian question in Thessaly by the purchase of landlords' estates and the distribution of the land to peasant cultivators. "The agrarian question in Thessaly," says the TIMES correspondent, "owing to its complicated character, would alone demand all the time remaining at the disposal of the Chamber, the rights of the Moslem landowners are guaranteed by international treaties, while large sums, which cannot be provided from any quarter at the present time, would be needed for their expropriation."

It is rather strange to have modern Greece making this attempt to free its people from the yoke of landlordism. About 2,500 years ago, Solon carried out a more sweeping policy in cancelling all the mortgages which hampered the small proprietors of Athens or Attica. It is still more strange, however, to have Great Britain applying the same policy in Ireland, and to have one of the leading parties in the State fumbling for its application to Great Britain. In spite of flying machines, motors, electricity, steam, and other marks of progress, our politicians seem to feel no shame in floundering along in mire that is twenty-five centuries old.

The TIMES of March 11th further reports that: "A Bill sanctioning the compulsory expropriation of landlords has already been introduced in the Chamber by a Thessalian Deputy, and during its discussion to-night M. Dragoumis, who on this question is supported by M. Theotokis and M. Rallis, pointed out that the six Great Powers on handing over Thessaly to Greece had protected the landowners of that province by an international instrument against compulsory expropriation.

THE LANDLORDS' LAW IN LONDON.

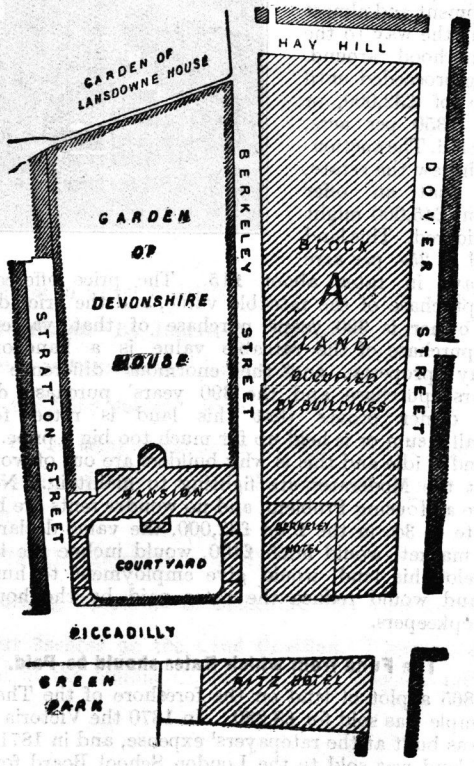
LEAFLET No. 21.

WHAT THE MODERATES ARE FIGHTING FOR.

Why the Rates are High.

Rates are high because owners of valuable land withhold it from use and contribute nothing on its value towards public expenses, and because valuable sites are occupied by buildings that are tumble-down and obsolete, and contribute little.

A West End Illustration.



HOW LANDOWNERS ARE RATED.

Devonshire House and grounds, area about 163,000 square feet. Rateable value: £4,168.

HOW HOUSEOWNERS ARE RATED.

Block A, occupied by Berkeley Hotel and other buildings. Area about 153,000 square feet. Rateable value: £43,570.

Houses are as necessary to life as food. Taxes on food make food dearer. Rates on houses make houses dearer. That is why so many people have to live in poor houses and in over-crowded conditions.

A City Illustration.

The modern block of buildings marked "A," consisting of showrooms and warehouses, forming No. 7, Aldersgate Street, is rated at £2,677 per annum. The vacant site marked "B," forming Nos. 4 and 5, Aldersgate Street, is rated at nothing. Block "A" occupies a site of about 10,000 square feet and pays £870 in rates. The vacant site "B" extends to 12,700 square feet and pays nothing. It has been vacant for several years.

Besides being more extensive the vacant site is more valuable than the occupied site, because it is nearer the busy thoroughfares of Newgate Street and Cheapside; yet the firm which gives employment in erecting the building, which gives employment in carrying on business, is heavily rated, while the owner of the idle land who keeps men out of work escapes.

A Suburban Illustration.

On January 10th, 1910, the Vale Farm Eestate between Wembley and Sudbury was put up for sale. The estate which extends to 91¾ acres was declared quite ripe for development and almost blocking the way to the neighbourhood around. Bidding proceeded until a price of £32,000, or almost £350 per acre, was offered. The auctioneer withdrew the estate, saying that an offer of about £45,000 might be considered. This land is rated at 25s. per acre and pays in rates about £15. The price offered is 280 years' purchase of the rateable value, and the price demanded by the owner is 390 years' purchase of that value. Thirty years' purchase of the rateable value is a handsome price for any property, and the enormous difference between 30 years' purchase and the 390 years' purchase demanded by the owner proves that this land is rated for much too small a sum or is held up for much too big a price. This is why land is idle and this is why builders are out of work. This is what the Moderates are fighting to maintain. No wonder we have a Housing Problem, and no wonder rents are high.

A rate of 3d. in the £ on £32,000, the value declared in the public market, would fetch £400, would incline the landowner to develop his land, would give employment to hundreds of men, and would reduce the rates paid by the householders and shopkeepers.

The Fund from which Rates should be Paid.

In 1865 a plot of land on the foreshore of the Thames near the Temple was sold for £8,250. In 1870 the Victoria Embankment was built at the ratepayers' expense, and in 1871 the same plot of land was sold to the London School Board for £26,420, an increase of £18,170 in six years.

In 1876 the Metropolitan Board of Works paid £500,000 to the late Duke of Northumberland for Northumberland House and Grounds at Charing Cross. The land was required for the improvement of Trafalgar Square and for making a through road to the Embankment. The people of London paid a special tax on their coal to make the Embankment, but the Duke was not asked to leave one halfpenny of his half million.

In 1905 the London County Council had to pay £41,000 for 1,210 square feet of land to widen the thoroughfare at the corner of Piccadilly and St. James' Street. This is at the rate of £1,475,980 per acre; but towards the creation of these high values the landlords are not asked to pay anything. This is the Landlords' Law.

The site of 10, Lombard Street, London, was sold at the rate of £1,786,300 per acre on May 27th, 1897.

The site of 37, Cornhill was sold at the rate of £2,363,360 per acre on July 25th, 1901.

The site of 1, Old Broad Street was sold at the rate of £3,059,390 per acre on January 15th, 1903.

Here are the owners of land in the centre of London who receive millions of pounds per acre when they sell their land, and yet out of these millions they do not contribute one halfpenny to the rates. On the other hand there are hundreds of thousands of working men who receive no income except for their labour, men who are often thrown out of work by the holding up of land, who pay high ground rents and high house rents, and who are in addition obliged to pay rates out of their scanty earnings. This is what the Moderates are fighting to maintain. This is the Landlords' Law.

How this Fund is Created.

All the people of London share in the expense of maintaining and lighting the streets, of improving the water supply and the drainage schemes. They all pay for the upkeep of parks and open spaces, for the fire brigade and for police services. It was, and is with their money and on their security that the splendid tramway system was inaugurated and is maintained. Their money and credit have been used to carry out Housing Schemes. They pay for the upkeep of workhouses, museums and libraries. Every one of those services sends up the value of the land. According to a very reasonable and safe estimate the annual value of the land within the county of London is £24,000,000. A tax of ten per cent. on this value would yield £2,400,000 every year. This would enable the County Council to reduce the present rates to the extent of 1s. 1d. in the £.

What the People Pay.

Last year the ratepayers of London spent £1,928,000 in the upkeep of streets, £230,000 on parks and open spaces; £402,237 in lighting the streets; in main drainage £245,500; in local drainage £139,240. Altogether, the ratepayers of London have spent £71,681,785 between 1855 and 1908 in public services in creating and maintaining land values for the landowners. This is the Landlords' Law. Let us abolish it.

I wish the farmer joy of his new acquisition to his family. I cannot say that I give him joy of his life as a farmer. 'Tis, as a farmer, paying a dear, *unconsionable* rent, *a cursed life!* . . . Devils take the life of reaping the crops that another must eat.—ROBERT BURNS, Dumfries, 24th September, 1792.

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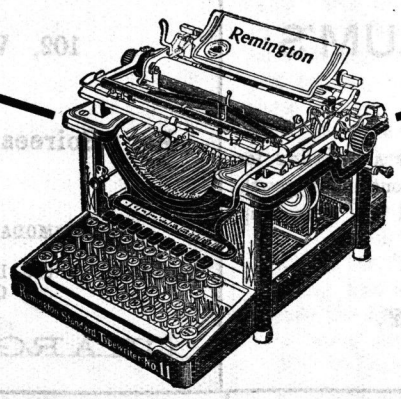

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NOTES OF THE MONTH.

Tom L. Johnson.

Those who have been privileged to meet Tom L. Johnson, those who have looked for his coming to this country for years, have found all the impressions they formed of him more than realized and fulfilled. If they have one feeling of disappointment, it is expressed in the question: Why did he not come earlier? Those who have followed the accounts of Mr. Johnson's fight against the gigantic and relentless forces of monopoly in the United States appreciate the ability and strength of character which were required for this task. No other man could have accomplished it. It was Shelley who said, when he was about 28 years old, that he had lived longer than his father, even if the latter lived to be 90. The saying applies to Mr. Johnson's strenuous and crowded career. He has lived long, if life is measured by achievement. His brief holiday here is perhaps the first real respite he has had since he entered politics in Cleveland. With good health we believe he is capable of carrying out the highest and most effective work for freedom in American politics, and we hope that the rest and change which he has enjoyed in this country will fit him for the work on which his mind is still so firmly set.

Budget Blessings.

I am advised to include in the sale two plots of land on the ———Road, one of them being the two acres adjoining your land. There was a time when I had hoped to keep all my land free from building, but growing expenses, and the coming Budget, leave me no alternative. Valuable as is my outlying land for building purposes, it brings me in nothing but worry and expense. . . . . I could have sold it to a very quiet lady some time back, but I have tried to hold on as long as possible.

This is from a letter written by a landowner on April 15th, 1910. Blessed Budget! It blesseth him that gives and him that takes. Perhaps even the "very quiet lady" will now have a chance. At any rate the present owner will be relieved from "worry and expense," the land being "valuable for building purposes" will be put to use, builders will earn their profit, and workmen their wages, and those who need house accommodation will get it at last. Such is the ruin and misery which the Budget brings in its train!

The Unionist Land Policy.

The policy of promoting small ownership in land, on which Mr. Balfour laid stress at the last election, is not being lost sight of by Unionists, and a careful scrutiny into the financial machinery for carrying out the policy is being made. A committee has been appointed, with Mr. Balfour's approval, to consider the finance of the question and its application. The following are the members of the committee:—Lord Milner, Mr. Jesse Collings, Lord Lovat, Sir Horace Plunkett, the Hon. Edward Strutt, Sir Alexander Henderson, Sir Francis Walker, Mr. E. A. Rawlence, Mr. Seymour Lloyd, and Sir Gilbert Parker, who is the chairman. The committee sits once a week, and so far has held three meetings. For the present the committee are confining their inquiry to the question of whether a satisfactory financial scheme can be devised for promoting small ownership. The two main proposals under consideration are understood to be whether it is desirable that the State should lend the small owner his purchase money, to be repaid by him in a term of years, or whether a central land bank should be created which would advance the money to the would-be purchaser on the same condition of repayment.

This statement from the TIMES of April 12th indicates that the Unionists are preparing to push their policy of land purchase, as soon as they get an opportunity. The presence of Sir Horace Plunkett on the Committee shows that they are inclined to profit by their "success" in Ireland. To forestall this move the Liberals will have to lose no time in bringing forward an alternative policy. Ireland has already been captured for landlordism in opposition to the taxation of land values, and if the Liberals allow the Unionists to extend their policy to England and Wales, and convert the agricultural classes into opponents of the principle of taxing land values, the country will be committed to a disastrous policy which will ruin agriculture, and hinder progress in every direction.

"A Rude Awakening."

The great business community, which hates party politics, and has for centuries been founded on the security of property in land, had never seriously concerned itself about an agitation which seemed to it

puerile and impotent, because it did not appeal to practical minds. But when the 1909-10 Budget was introduced, there came a rude awakening, and men realised that passive commonsense does not always prevail against active folly.

This is one of many similar statements made in the prospectus of the Land Union, of which Mr. E. G. Pretyman, M.P., is president. Having confessed that they were once mistaken, and that they have had one rude awakening, it is reasonable to ask those men to think it possible that they may be mistaken again in their opinion of what constitutes common sense and active folly. We hope to provide a still ruder awakening for these gentlemen in a few years by pressing forward the agitation which seemed to them "puerile and impotent" to such an extent that the Budget, both Imperial and Municipal, of a few years hence will provide for the repeal of all taxes on industry, and for the total overthrow of property in land, which is the most deadly enemy of "the great business community."

Lord Lansdowne's Unprofitable Business.

Mr. George Terrell, M.P. for North-West Wilts., addressing a meeting at Foxham, a village in that constituency, called to consider the question of small holdings and cottages, quoted some figures which had been extracted from the books of the Bowood Estate for the information of Lord Lansdowne and his agent. He said that in Foxham, part of the Bowood property, there were 273 cottages let to the tenants direct—that is, not as part of the equipment of farms. The gross annual rental was £1,175. The average bill for repairs was £852, the rates amounted to £214, and income tax to £88. The actual return to Lord Lansdowne for the 273 cottages was £20 a year. Mr. Terrell also mentioned, on the same authority, that the allotments of the Bowood Estate, which were numerous, did not pay, although the rents were as usual higher proportionately than the rents of the farms. The reasons were that in many instances plots of land had to be let rent free for a time owing to the bad state in which some outgoing tenants left the land, and to bad debts.—TIMES, April 15th.

This statement of Lord Lansdowne's experience with his cottages suggests many things. Cottages on which the bill for repairs amounts to 72 per cent. of the gross rental must have been wretchedly-built cottages to begin with, and if the landowner, who claims for his class the right to guide the destinies of the whole country through the destinies of their estates, cannot manage his cottage business better than this, it is time he abandoned his stupendous claim. These landlord arguments always strike us as being fearful and wonderful. Somehow or other the landlords manage to live, and to live well, but we expect soon to be told that they make their money off four or five castles which they keep up, off their yachts and automobiles, off their hunting and racing horses, and spend it in giving endowed farms and cottages to farmers and cottagers. If the other departments of Lord Lansdowne's estate only yield a similar return, we see no reason why he should oppose the Budget or anything else. Things could hardly be worse under the "horridest arbitrariness" of a Single Chamber.

The Discouragement of Forestry.

The Local Government Board have issued a circular to clerks of union assessment committees in reference to the assessment of woodlands. This is the result of the representation of the Timber Trades Conference, held in London last year, and submitted to the Board by Sir Hugh R. Beevor, M.D. In thanking the Board for the issue of the circular, Sir Hugh wrote :—

> It will not be until waste land is subjected to no differentiation in taxation which militates against its utilization for forestry that we shall be able to look upon an advance of the industry of forestry. This Budget fails to see that it is claiming estate duty upon deferred income and thereby mulcting forest land more than similar waste land which earns an annual income from sheep grazing.

Sir Hugh Beevor's statement seems to be a strong appeal against the exemption from taxation of waste or undeveloped land which prevents it from being used for afforestation. His plea for this industry is one that could be advanced on behalf of every industry, and we hope it will be repeated with increasing frequency by those whose interests are affected. The second sentence is an emphatic protest against the estate duty, which falls on the incomes derived from forests. The object of this protest is also good. Taking the appeal for the taxation of vacant land according to its value together with that for the exemption of the wood-growing industry, this is essentially an argument for freedom and progress through the Taxation of Land Values.

Lord Lansdowne's Precious Possession.

In the Newark district a farmer twelve months ago was given notice to quit by the landlord, owing to the latter having received an offer from a cattle-dealer-cum-farmer of several shillings per acre more rent. Whether this will eventually be in the landlord's true interests is extremely doubtful, for the outgoing tenant was admittedly one of the best farmers in the district, always bred and kept the best of horses, cattle, and sheep, and never sold any produce off. With such a record he has found it comparatively easy to obtain another farm in the district which is actually more to his liking. Still this action on the part of the landlord and his new tenant has become widely known, and not only has bad feeling been created between the parties interested, but there is likely to be something akin to a boycott of the new occupier by his more immediate neighbours as a result.

We wonder how many of these farmers who resent the action of the landlord in turning out his good tenant and taking in the butcher, and who are going to boycott this butcher would vote against the system which makes such actions—so horrible to them—possible. It is all very well to be angry with the landlord and the butcher, but such anger, indulged in for centuries, has done the farmer no good. "Surely," said Lord Lansdowne, "what gives reality to ownership, what makes it a valuable precious thing to many people, is that we have hitherto associated with it power of guiding the destinies of the estate, of superintending its development and improvement, and, above all things, the right to select the persons to be associated with the proprietary and cultivation of the soil." This is the system which the farmers vote for, and when the landlords use it to reject and whip them out, they whine and snap like dogs, without using their intelligence to ask where the evil springs from. The valuation of land, in which the farmers themselves will have a say, will settle this difficulty.

Starvation in a Land of Plenty.

A recently published White Paper (337) is a return of "the number of Deaths in England and Wales in the Year 1908 upon which a Coroner's Jury has returned a Verdict of Death from Starvation or Death Accelerated by Privation." The Return includes 125 deaths, of which 52 occurred in the Administrative County of London.

It is a terrible thing to realise that here in a land which it is claimed to be the richest in the world, and probably the boast is not far out, people should perish from want. If Civilisation produces this, then something is wrong with Civilisation. There is surely enough wealth to prevent

these occurrences, and if opportunities to earn a living were equally open to all, that is, if the land was open freely to production, then Starvation would be but a word for story books.

Emigration.

Once again the faces of a large number of people born and bred in English villages are turned westward in the direction of that land of promise, which is marked on the map of the world as Canada. Shipping companies, we are told, have their hands full in providing accommodation for the crowd of emigrants, a good many of whom are not of that class of men who by selling their little all at home raise just about enough to pay their expenses, but individuals of substance who have capital behind them, and are encouraged by the good reports of the new land beyond the sea to break off their connection with the old country, and make new homes for themselves and families in the colony referred to. We are in the habit of thinking of the emigrant as a man who cannot get on in this country, or one who could do fairly well but has not much money, and can see a prospect of making more abroad than at home, but the man of means is a new type of emigrant, and it really means that he is only changing his place of business. It says a good deal for any land of promise which has attractions for individuals of this type, and while Canada gains the old country loses, as she does when not only men of capital leave her shores, but also sturdy young fellows who have brain and muscle as their stock-in-trade. Canada has no use for the idle or the unfit, and the regrettable thing about this tide of emigration, from our point of view, is that the best are going.

The MARK LANE EXPRESS of April 11th makes this comment on the great tide of emigration that has set in from England to the Colonies. For more than half a century Ireland has been chiefly affected by this movement. But it has now spread to England and Scotland. The seriousness of the problem in the latter country is a cause of alarm even to the GLASGOW HERALD, which actually says that we must look to our system of land tenure if we are to stop the almost fatal drain on the best part of our population. This is another and a most pressing reason for urging and compelling the Government to devote itself primarily and exclusively to the solution of the land problem.

Trapping the Unwary.

The TIMES of April 14th contained a prominent advertisement of a "sale of gilt-edged securities." The property situated at 124, Euston Road, is advertised to let on lease, and one of the advantages attaching to it is set forth in the following words:—

Attention is called to the fact that in the near future the front portion of the premises may be taken by the Borough Council (as shown on the plans at their offices) for widening Euston Road, and considerable compensation should be thus obtained.

The property is also described as near to King's Cross, Euston, and St. Pancras Stations.

This advertisement is a rather frank admission that the owners are lying in wait for the approach of these public bodies who have such an innocent or interested method of representing the community, when land is required for public purposes. The Budget Valuation should prepare the way for the extinction of this foxy species.

Unionist Activity.

Over a hundred Unionist Members of Parliament met in the House of Commons on April 14th to discuss their land policy. Mr. Jesse Collings presided, and Mr. Balfour, Mr. Austen Chamberlain, Mr. Pretyman and others spoke. The following resolution was passed:—

"That this meeting of Unionist members is in favour of Mr. Balfour's policy of creating an extended system of cultivating ownerships in land, and, without desiring to commit him or the meeting to all the details of any scheme for carrying out this policy, expresses its strong desire that the cultivators should be given the most favourable terms possible for the repayment of moneys advanced on their behalf."

An Instructive Experiment.

For those who prefer to study theories about land systems and taxation in connection with practical proposals, we should recommend a perusal of the report of the Northern Nigeria Lands Committee (Cd.5012); and the Minutes of Evidence (Cd. 5013). The report, and more particularly the evidence, show clearly how business men who had pre-possessions against the Taxation of Land Values have come to recognise in this principle the means of securing the only suitable system of land tenure and revenue for the new Protectorate. The examination of Mr. John Holt, of Liverpool, in this connection is peculiarly instructive. The recommendations of the Committee have saved this territory, extending to about 35,000 square miles, from the evils of land-owning, and for this result great credit is due to Mr. Wedgwood, M.P., for his work on the Committee.

Land Tenure in Southern Nigeria.

We reproduce under our Colonial and Foreign Notes an article from the MORNING POST of March 14th. The article deals with the increasingly difficult problem of land tenure in Nigeria, where the native system is breaking down in face of the customs being introduced by European influences. It is the difficulty which has been experienced in this country from the time that the greater part of our land was recognised as common property. There is no occasion for recrimination in the one case any more than in the other. Our ancestors in this country did not know how to combine the private possession of land with the security of public rights in it. The Nigerians to-day are in a similar position, except that the light which is now breaking on Great Britain may be carried to their land. We commend a careful perusal of this article to our readers. The problem is stated so fully and transparently that the solution itself seems to break through. "The creation of a class of irresponsible landowners paying no tribute to the original owners, which is being formed in defiance of native law, will, in time to come, bring the chiefs in the protected States to the same abject level as that on which we find the White-Cap chiefs in Lagos to-day." This is a quotation from Mr. Dennett, Deputy Conservator of Forests in Southern Nigeria. The MORNING POST correspondent adds: "Some reform in the native system of land tenure is therefore necessary by which, on the one hand, the payment of rent or tribute may be secured to the chiefs, and on the other hand, stability of tenure assured to the farmer." This is simply saying in other language that what Nigeria requires is the taxation of land values. We trust that what Sir Percy Girouard did for Northern Nigeria as its Governor may now be done for Southern Nigeria.

I tell you, Doctor, there is no coercive power to the monopoly of capital except as it is derived from the monopoly of land. Put free land into competition with monopolised land, and monopoly of capital would disappear. But with monopoly of land, monopoly of capital is as destructive to labour interests as our socialistic friend says it is.—L. F. POST, *Social Service.*

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

THE RETURN OF STRENGTH AND CONFIDENCE.

After subjecting their supporters to a severe and unnecessary strain, the Government have repaired the mischief by placing the Budget definitely in its natural and proper order of precedence. They have arranged that it shall pass before the confusion which may attend the proposal to limit the Veto of the Lords can arise, or the still greater confusion which may follow any scheme for reforming the House of Lords. This is well done, and the Government have received their reward in the approval of the country. Among the first statements of this strong policy was that made by Lord Crewe at Winchester on April 5th. This statement, which is the best we can recall, was impressive by the fact that it was the first attempt on the part of a Minister to argue against the hostile attitude which the Irish Party had adopted towards the Budget, and by the further fact that it contained a clear and strong declaration that, as soon as the proper occasion arose, the Government would advise the King as a matter of right to sanction the creation of Peers. This is the sort of leadership which inspires confidence. It did not go too far and raise remote difficulties; it was marked by sound judgment and by a fearlessness whether to check hasty and mistaken allies and friends, or to defy strong opponents. If such methods prevail with members of the Government, there should be little cause for anxiety in the future. The Budget has won, and this substantial victory for freedom and progress is a sufficiently demoralising blow to the Lords for some little time.

Now that the Budget is safe, it is worth while to discuss one or two questions connected with the late crisis. The causes which gave rise to the trouble are still operating, and will assert themselves again. It was a time of trial and disappointment such as Liberals have seldom experienced. "I am very uplifted," wrote an active and prominent woman worker in the Liberal Party to a colleague on April 19th. "I am very uplifted about the political situation. I have been so very terrified as to what the Irish would do." This simple and frank statement expresses feelings which were shared almost universally by Liberals. Nothing seems more strange. Mr. Redmond and the Irish Party had succeeded in giving this country and the world the impression that, if they did not get their way on the Veto, they would reject the Budget and free the House of Lords from the odium and peril which they had incurred by their action of last year. It is almost inconceivable, but it is true that Mr. Redmond threatened to do what the Lords were unable to do, deprive the British democracy of the only measure which they have welcomed with decided and unmistakeable approval for years. We never believed that the threat would be carried out, but we fail to see a single good reason why it should ever have been made, or why the Government should have left it so long unanswered to the discouragement of their followers.

The explanation of the trouble may be regarded as twofold. To begin with, leading members of the Government plunged widly into the constitutional question in their declarations about refusing to assume or retain office without certain guarantees, and plunged as wildly out again when they realised their position. Mr. Redmond could not refrain from asserting the power which he possessed in holding the balance of votes. Nothing was gained, except the warning that it is unsafe to drive very far into the empty and barren territory of the constitutional question. In the second place, both the Irish Party and the Government show a marvellous reluctance to support or dwell on the principles of the Budget which has given them a majority. If they touch the ground here for a moment in a doubtful way they bound off as soon as possible to the cloudy regions of the Veto which is full of difficulties, or to other questions which make no appeal to the people.

But there is also a positive cause of the trouble for which both the Liberals and Nationalists are largely responsible. Mr. O'Brien has been untiring in his efforts to intimidate them with regard to the Budget. He claims to be the author of the Irish land purchase scheme, and he has endeavoured to stir up the Irish people against the Budget, because it threatens to undermine his policy. He goes up and down the country boasting falsely that the Land Act has abolished landlordism from a large part of Ireland, that it has given thousands of men access to land, and there is not a man wise enough or brave enough to deny the falsehood, and tell the people that this policy has established and strengthened landlordism a thousandfold, and has entangled innocent Irish farmers in the barbed wire of mortgages which will eat like iron through their flesh and bones and enter into their souls. This vicious, landlord policy, originating with Mr. O'Brien, Lord Dunraven, Lord Castletown and others, was adopted and supported by the Nationalist, Liberal and Labour Parties. Is it necessary to tell the Liberals that they cannot run two opposing policies without having awkward collisions in which they are bound to suffer? They cannot plant the thorns of landlordism and expect to gather the fruits of liberty and justice. Their Budget policy and their Irish Land Act policy are absolutely opposed to each other. The Budget is a Liberal measure in the interests of every man who

takes part in industry, or who has the desire to do so; the Irish Land Act is a purely landlord, Tory measure in the interests of men who are enabled to obstruct and prey on industry to the detriment of everyone. The Unionists are using this measure as the means of defeating the Budget policy, and so far it has prevented a new valuation of agricultural land in Ireland.

But this positive support and extension of landlordism is supplemented by the reluctance of the Liberals to make their attack on it effective. Much may be excused to a busy Minister for his omission to recognise the importance of the land question, but it must be pointed out that erratic and changing statements of policy inevitably produce inconstant support and interest in the country. Mr. Churchill has done admirable work for Liberalism, but on April 12th, in what was hailed as his most successful speech in the House of Commons, he named the measures which awaited the removal of the Veto for their enactment. "We wish," he said, "to make a national settlement with Ireland, we wish to free Wales from its alien church, we wish to deal with the grievances of Nonconformists, we wish to sweep away the electoral anomalies which distort representation and deny the franchise to so many." It is rather strange that in most of these important statements there is no reference to the Taxation of Land Values. This is not necessarily a sign that the Government intend to abandon the policy that has proved most acceptable to the country and most profitable to themselves. But in so far as they are to be taken seriously these statements show that the Government are uncertain in their appreciation of the issues that are ripe for treatment.

If we take the question of Home Rule, or a settlement with Ireland, there seems to be little hope of success in seeking to legislate on it. Mr. Redmond has criticised Lord Rosebery for his half-hearted challenge to the Lords, when they rejected the Home Rule Bill in 1894, and he has urged the importance of abolishing the Veto before passing the Budget on the ground that Home Rule could then be carried. We fully sympathise with Irish aspirations in this matter, but again we must point out that Mr. Redmond and his friends have turned aside from the work of promoting Home Rule to that of pushing land purchase, and Home Rule cannot be carried on a lame agitation. Besides, the fact that the land question has been raised and dealt with even by landlords' methods proves that it has been regarded as the more important. In view of this it would be unwise and unfair to ask the Liberal Party to devote itself to a cause that has been allowed to lie more than half dormant for years. The same remarks apply to the other questions mentioned by Mr. Churchill, and it may be added that Bills introduced on those subjects generally have the effect of dividing the people who demand their introduction.

The truth is that the power of the Lords in politics, in ecclesiastical matters and in every department of our national life rests on their wide and absolute control of land. It has grown as this control has grown, and will be weakened as this is lessened. Therefore the Taxation of Land Values is the only method of limiting the Lord's Veto, as it is the only means of weakening their control over land and through land over the lives and destinies of the people. There are Ministers who keep telling us that we must repel the attack of the Lords on the people's rights. There is a subtle mistake here. To do the Lords justice, and still more to do the Government justice, the latter have been the aggressors. The Lords have encroached on the people's rights for centuries, and to the credit of the Government they have made a formidable attack on these usurped privileges. They only need to continue this. They may address the Lords on the Taxation of Land Values in the words that Shakespeare gives to old Menenius about the Roman State, and feel assured that they never had such a full and true application as to this movement:—

> whose course will on
> The way it takes, cracking ten thousand curbs
> Of more strong link asunder than can ever
> Appear in your impediment.

There is nothing to fear. With the valuation proceeding, and with the more effective agitation that is now possible, we shall be able to make headway in spite of the energy that will be given up to war-dances and denunciation of the Lords. We even hope with these advantages to pass safely through the divisions that may arise among Liberals as to the new form of the House of Lords. The Budget and its promise have brought the sap of spring into the tree of Liberalism, and they will keep it there, if they are given an opportunity. The removal of the old foliage which seems to hinder growth and development is a matter of course. The new life that is flowing through the tree will shed those obstacles with the greatest ease. J.O.

THE BUDGET PASSED.

On April 25th, the second reading of the Budget, or Finance Bill, was carried in the House of Commons by a majority of 86.

On April 27th, the third reading was carried by a majority of 93, and the Bill was sent to the House of Lords and read a first time in the presence of four Peers.

On April 28th, the Bill was read a second time in the House of Lords and passed through all the remaining stages without a division.

On April 29th, the Bill received the Royal Assent, thus becoming law exactly one year after its introduction.

The most interesting features of the debates came out on that of the third reading in the House of Commons. Mr. Devlin, Nationalist M.P. for West Belfast, strongly supported the Budget and attacked the Irish Land Purchase Scheme, and those "gentlemen who added £17,000,000 to the cost of Irish land . . . who are here not in the interests of farmers, but in the interests of the reactionaries and landlords." At a later stage Captain E. G. Pretyman attacked Mr. Joseph Fels for his work in promoting the Taxation of Land Values.

SCOTTISH MINERAL RENTS.

The following official statement was published in Edinburgh on February 28th.

RETURN as regards Scotland, for the last complete year for which the figures are available, (1) of the output of coal, shale, and iron ore, and (2) of the rent and wayleaves therefor, respectively, as ascertained for the purposes of the Lands Valuation (Scotland) Act 1854, under the following headings :—

County.	Output in Tons for Year ending 31st December, 1908.	Rent.				Wayleaves.		
		Fixed Rent where there is no Output.	Fixed Rent where Lordship does not amount to Fixed Rent.	Lordship where same exceeds Fixed Rent.	Total.	Fixed Rent where no corresponding Lordship	Lordship where Wayleave exceeds Fixed Rent.	Total.
I. COAL.		£	£	£	£	£	£	£
Argyll	261,812	..	..	795	795	..	..	..
and Dumfries		..	..	2,583	2,583	..	..	..
Ayr (Carrick District)	4,058,059	..	600	..	600	..	..	..
Ayr (Cunningham District)		250	412	10,394	*11,056	31	..	*31
Ayr (Kyle District)		..	3,815	41,039	44,854	..	1,338	1,338
Clackmannan	406,474	..	1,140	6,974	8,114	..	1,025	1,025
Dumbarton	497,000	185	440	2,383	*3,008	..	65	*65
Edinburgh	2,349,373	1,475	8,655	58,846	68,976	300	573	873
Fife (East Division)	8,412,856	5,288	4,600	131,940	141,828	14	788	802
Fife (West Division)		..	3,314	43,520	46,834	..	515	515
Haddington	1,076,349	1	880	22,265	23,146	60	2,403	2,463
Kinross	146,784	..	..	4,218	4,218	..	..	..
Lanark	17,026,367	1,172	16,294	396,270	*413,736	1,082	8,470	*9,552
Linlithgow	1,865,190	..	3,530	34,150	37,680	150	2,868	3,018
Peebles	1,143	..	25	..	25	..	..	..
Renfrew	96,786	..	900	989	1,889	..	115	115
Stirling	2,954,341	..	3,205	71,153	74,358	40	1,289	1,329
Sutherland	5,691	..	..	80	80	..	..	..
Total	39,158,225	8,371	47,810	827,599	*883,780	1,677	19,449	*21,126

*The actual rent and wayleaves respectively of the Cunningham District of Ayrshire are £31,509 11s. and £474 2s.; of Dumbartonshire, £10,769 and £1,574; and of Lanarkshire, £421,456 and £9,798. The Assessors for these districts report that they are unable to obtain for certain collieries the details required in the Return.

II. SHALE.								
Edinburgh	811,411	1,115	2,075	11,630	14,820	..	1,491	1,491
Lanark	44,739	..	550	1,397	1,947	..	40	40
Linlithgow	2,035,414	..	1,766	52,574	54,340	10	822	832
Total	2,891,564	1,115	4,391	65,601	71,107	10	2,353	2,363
III. IRON ORE.								
Ayr	269,372	35	865	11,249	12,149	..	441	441
Dumbarton	1,034	..	..	..	..	..	..	..
Edinburgh	34,174	..	..	..	..	..	..	..
Fife	3,831	..	..	..	..	..	..	..
Lanark	163,468	..	..	..	..	..	..	..
Linlithgow	28,528	..	..	46	46	..	..	..
Renfrew	161,257	..	225	2,693	2,918	..	198	198
Stirling	42,389	..	57	1,777	1,834	..	..	..
Total	704,053	35	1,147	15,765	16,947	..	639	639

Note.—It has been found impossible to obtain full information regarding iron ore. In some districts there are no mines producing ironstone alone and the output of those which do produce it is so small that no separate account of it is kept.

The information for this Return as to rents and wayleaves has been obtained from the Lands Valuation Assessors. The output figures were obtained from the Reports of the Inspectors of Mines.

The total mineral rent paid is £995,962.

EMIGRATION.

THE WHIP AND SCOURGE OF LANDLORDISM.

Unless we can improve the opportunities of employment at home and reform the conditions of land tenure, Scotland will be impoverished in sound population to a point that will hazard her national prosperity. The dominions overseas want our best, not out worst; they want those we can ill spare, and would not have those whom we would willingly see shipped in large numbers from our shores.

This is from the GLASGOW HERALD of April 9th. From the same paper we learn that 3,500 emigrants left the Clyde on Saturday, March 26th; that 3,000 left on Saturday, April 2nd, "the majority of the emigrants appearing to belong to the respectable working class section of the population, including artisans, agricultural workers, miners, and others." On April 9th it stated that another "1,800 emigrants will leave the Clyde for Canada and America, while a fortnight hence the bookings will account for an estimated number of 4,300 people. During the present month," it continues, "over 20,000 Scottish emigrants will have set out for Canada, while it is calculated that during the season no fewer than 100,000 new settlers, chiefly agriculturalists, will have departed from this country."

No wonder the HERALD is alarmed. Emigration agents and those having shares in the steamship companies may view these facts with joy, so, too, may the shareholders of Canadian Land Companies. Purblind philanthropists may share these feelings, though probably to a lesser degree. But they will not be shared by those having any spark of patriotism, any regard for the future of our country. There, as here, they will find land monopoly and unjust taxation, enriching the already rich, crushing and degrading the poor, benefiting the idler but burdening the industrious, placing palaces and all the pleasures and refinements of life at the disposal of the privileged few, making the lives of the "middle sort of men" one long struggle for existence, and condemning an ever increasing majority to slum life, poverty and all the evils it entails. Despite all reports to the contrary, unemployment, or disemployment, is by no means unheard of in Canada, and soup kitchens and charity organisations find ample scope for their palliative activities.

In view, however, of the economic conditions prevailing at home in the "dear Mother Country," we cannot wonder that so many of the more energetic of our people, despairing of the future if they remain here, should seek to escape "the ills they know, and fly to others that they know not of." The reasons why they are going, the causes at work impelling so many of the best of our people to break up their homes and fly the country as if it were plague-stricken, are well known to all who want to know, as are also the simple and yet effective means, to-day well within the field of practical politics, by which such a drain of our best national resources might at once be stayed. Landlordism with its high rents is scourging the farmers and labourers off the land. The time may come, and that in the near future, when we may sorely need the men we are to-day driving from our midst. We can only hope to retain them by making the conditions of their life more endurable, and this is only permanently possible by drastic change in our systems of land tenure and of taxation.

Far from ideal though the emigrants will find the conditions under which they will have to live and work in Canada, yet, considering the economic conditions prevailing in Great Britain, we can well understand that "free land," or at all events comparatively cheap land, may attract the pick of our agricultural population. As they do not for the most part read the financial papers, they may have yet to learn that in Canada, as elsewhere, forestalling always precedes settlement, that the forestaller or the engrosser, under different names, is always ahead of the settler, and that in Canada, as in Great Britain, these gentry are the most articulate and, politically and socially, the most powerful class in the community. Still they will be able to obtain the use of land, or the freehold of their holdings, on terms and conditions very different from those demanded by the privileged landholders of Great Britain. To purchase any land upon which by hard and continuous toil a decent living may be gained, they may have to sacrifice much of their savings and mortgage much of the fruits of their future industry, still they will enjoy security of tenure, so long as they can pay the mortgage interest, and enjoy full rights of property in the improvements their labours call into existence. Hence, doubtless, some of the more shrewd, the more fortunate, or the more hardy of the emigrants will do well, and establish themselves as free yeomen in the new country, and they will be held up as examples to be followed, as proofs that all could do equally well if they tried. Others, probably the majority, will find their position but little improved, or may even "go under," to use an expressive colonialism, and of these we shall hear little or nothing more, at all events not in the average newspaper or in emigration circulars. Still their emigration will benefit somebody; nay, the very prospect of their going has already benefited somebody, as the reports of every Canadian Land Company testify.

No, all the emigrants will not get rich, but their presence and industry will make other people rich, for the most part people who have never been in Canada, who have no desire to go and live there, but who, to use a euphemism "have invested their money in Canadian land." Two typical cases will illustrate. In October, 1906, the Hudson Bay £10 shares touched £100. They are now over £106. The London DAILY EXPRESS of October 17th, 1906, had the following comment on this phenomenon:—

> "For the first time on record the £10 shares of the Hudson Bay Company touched 100 yesterday, closing, after much selling and buying, at 101½. This gives a valuation of the company's capital, which stands at £1,000,000, of £10,000,000. . . . . The company's prosperity is entirely owing to the large grants of land it has obtained in Western Canada owing to the bargain it made with the Government thirty-six years ago. Under that bargain it has received a total of 5,365,006 acres of land in the provinces of Saskatchewan and Alberta. Of this total it has sold over a million and a half acres, but there is still nearly a million pounds of the purchase money to come to the coffers of the company. The remainder of the land is yet unsold, and every year adds to its value in view of the marvellous progress the provinces are making. For the year ending March 31 last, the company paid a dividend equal to £4 per share."

Again, the affairs of the Western Canada Land Company, established in 1906, have been very prominent in the financial columns of our newspapers during the past month. According to to the MORNING POST of April 9th, the chairman of this company, Major-General Sir R. B. Lane, when moving the adoption of the Annual Report, explained the position of the company as follows:—

> "The movement of population into the Canadian West from the States of America was on a very big scale, and immigration also revived from the Eastern States of Canada and from Europe. Satisfactory as these results had been, they gave a sure indication of what might be expected in the immediate future in Western Canada. Having explained what had been the policy of the board, the decision to hold on to their land, and its justification, he went on to say that the directors had disposed of a large block, amounting to 200,000 acres, at prices which would average a profit of about 60 per cent. per acre, the price being £1 12s. net, that was to say, free from all commissions of any sort or kind, and exclusive of mineral rights which might be of value. They had made, as he had said, a profit of nearly 60 per cent. on the cost of the lands, and by their sales to date, the greater part of their original capital was assured to the shareholders, still leaving the company with its big holding of 230,000 acres."

In view of the above facts, it is not surprising that the seconder of the resolution, Mr. A. M. Grenfell, expressed himself forcibly in favour of State-aided Emigration.

> "He saw, he said, a Government to-day spending an enormous sum of money trying to grapple with the question of unemployment, but their measures were mere palliatives. If the Socialists in this country were really sincere in their cry of "back to the land," if they really believed unemployment could be mitigated by setting people on the land, and that land hunger existed in this country, surely it would be cheaper for the Government and better for the individuals if the Government by State-aided emigration assisted people to virgin lands in other British Dominions—lands which could be acquired, no doubt, free of cost from the Dominion or Provincial Governments, without having to go through a tedious and upsetting process of taxing holders of land in this country out of existence."

Commenting on the sale of the 200,000 acres referred to by the chairman of this very prosperous company, a correspondent of the TIMES on March 22nd writes as follows:—

> "The purchasers are represented by two Canadians, one being a native of this country, and their object is to sell the land retail to settlers, who are flocking into the prairie

provinces faster than ever. This retailing of the land, however, is precisely what the company itself aimed at doing. Presumably the directors think that the new proprietors, being on the spot, are more likely than a London company's local agents to succeed in effecting sales. At any rate, the price offered has convinced them that the 'deal' will benefit their shareholders. It is a serious step to part with two-fifths of your estate in a lump; but when you are offered for the two-fifths as much as you gave a few years ago for the whole property, the temptation is hard to resist. That is the case here. The price has not been officially disclosed; but I have reason to believe that when it is paid the shareholders will find that the whole of their capital has been returned to them, while they will remain in possession of 300,000 acres—equal to the whole landed estate of, say, the Marquisate of Breadalbane—the proceeds of which, as it is sold, they can regard as clear profit."

Yes, the emigration to Canada, however disastrous it may prove to many of the emigrants, however injurious to the Mother Country, is benefiting somebody. Neither in Canada nor in Great Britain will it make the workers rich, but it will help to make some rich without working. Landlordism is the enemy of the masses of the people wherever established, and unfortunately for them the emigrants from the Clyde will find it confronting them when they arrive on the other side of the Atlantic.

L. H. B.

IMPRESSIONS OF TWO MEETINGS.

Louis Neil.

I was at a public meeting about the middle of last month (April) held in a working-class district of London in support of the Veto Resolutions of the Government. The next morning I found myself pondering over the impression the principal speaker had created in my mind, and my thoughts wandered back to a meeting in the same hall in July last, a short time before the Hyde Park Land Demonstration. I fell to comparing the two meetings.

The first meeting was held in support of the land clauses of the Budget. The principal speaker was a private member of Parliament and comparatively obscure. He spoke in support of Land Values Taxation. I remember how keenly the audience listened to his exposition of the land question, how they followed an able speech from point to point, and gave vent to impassioned cheers as particular points appealed to them. The speaker attacked our present systems of land tenure and taxation, bringing argument after argument and illustration after illustration to bear against the evils of land monopoly. He showed positively how landlordism appropriated the fruits of industry. He thoroughly held his audience and reached a brilliant climax, when, after repeated cries of "shame" to his indictment of landlordism, he forced home to them in a few terse sentences that the remedy lay in their hands and the land clauses of the Budget were the commencement of a campaign getting to the root of the evil. The roars of approval and enthusiasm were such as I had never heard before, and I shall carry the memory of that thrilling shout for many years.

The later meeting was in support of the Veto Resolutions of the Government. When I arrived the hall was packed to overflowing. The time prior to the speaking was occupied by the audience singing political songs, the most popular of which seemed to be the famous "Land Song." After the Chairman's opening remarks, the principal speaker, a leading member of the Government, had a fine reception. He started off by pointing out the inequalities of lot among the people of the nation, the tremendous contrast between vast riches and deep poverty. He said every man was appalled at the hardness of life of some and the prosperity of others who had done nothing to deserve it. He said we wondered if nothing could be done to rectify these things, that we believed that although all men were not born equal, they should have equal advantages and equal opportunities. He went on to say that some of us wondered if Parliament had been merely marking time with the Veto Question, but the Veto Resolutions meant they were working at the machinery of the Government—were only dealing with the means towards the end. We were told that he would show us to what work they would put the reconstructed machine. Money was wanted to attack poverty. Where was it to come from? Then we had an explanation of the Budget. The Budget was for Social Reform, and to develop the natural resources of the country. We were told that the land and other taxes were the means of making those pay who were best able, and that the Peers rejected the Budget because it touched their pockets. Then we heard of the alternative to the Budget—Tariff Reform. As a cure for unemployment Tariff Reform was pulled to pieces

Although the speech was received with enthusiasm, there was something lacking. We were all satisfied about the necessity of abolishing the Lords' Veto, but no definite or tangible reason was pointed out to us. We were not enlightened as to where we were to gain. We were told that every man should have equal advantages and equal opportunities, but we were not shown how the abolition of the Veto was to get us this.

The result of the comparison I made between the two meetings in my meditations was that the audience in the earlier meeting was shown that it had a real interest in the fight against privilege; something that followed up, would lighten their hard fight against adversity. They appreciated this, and were heart and soul in the fight. At the later meeting they were told they had something to gain and several times they were led to a point where they expected positive explanation, but instead were offered something indefinite and elusive—such as Social Reform or the development of national resources. It was like whetting their appetites with a promise of something good and then leaving them a piece of dry crust. A plain, blunt man advocating the Taxation of Land Values as a remedy for poverty is more effective than a brilliant orator advocating anything else.

HERE AND THERE.

The new valuation lists for Essex show that the total valuation of the county is £5,106,804—£470,448 for land and £4,636,656 for buildings.

* * *

The demand for land (in Lincolnshire) this spring has been greater than ever previously known by many of the leading estate agents.—Mark Lane Express, April 4th.

* * *

City rents are still on the up grade, as is shown by the fact that the City Corporation, in renewing the lease of a refreshment depot in Paternoster Row, has increased the rent from £700 to £750 per annum.—Estates Gazette, April 9th.

* * *

The Communal Council of Veytaux, in Switzerland, has under consideration a proposal for the purchase of a mountain in the neighbourhood. The mountain is valued at 275,000 francs (£11,000).—Westminster Gazette, April 4th.

* * *

In Lincolnshire owners of land themselves farm 158,309 acres, while no less than 1,363,284 acres are farmed by tenants who have to pay rent to someone else. There are 1,705,293 acres in the county.—Mark Lane Express, March 28th.

* * *

Mr. James Hope of Eastbarns, Dunbar, was recently entertained to dinner by a number of Scottish farmers. It was mentioned that Mr. Hope had for a full lease of 19 years paid a rent of £5 per acre for 1,000 acres. The land is chiefly devoted to the growing of potatoes.

* * *

Mr. John D. Watson, M. Inst. C.E., read a paper recently on "Birmingham Sewage Disposal Works" before the Institution of Civil Engineers. Loans to the amount of £1,407,519 had been sanctioned by Parliament and the Local Government Board, and of this sum £956,492 had been spent on works and £451,027 on freehold land.

* * *

To make room for the new office in Queen Anne's Gate of the Anglo-American Oil Company—a great white building of splendid exterior and luxurious interior—two old mansions have been demolished. . . . It may be added that land values in this exclusive neighbourhood run from £10 to £15 a foot.—Estates Gazette, April 9th.

* * *

Do not be put on the defensive. (Cheers.) It is not your business; it is not the natural position which you should occupy. We are the great reformers. (Cheers.) It is we who have the great Imperial and domestic ideal which requires most insistently to be dealt with. Do not let your attention be diverted from it, from all those questions which roughly we call questions connected with Tariff Reform.—Mr. Balfour to the United Club, April 13th.

TOM L. JOHNSON.

We are indebted to the PUBLIC (Chicago) for the material of this sketch:—

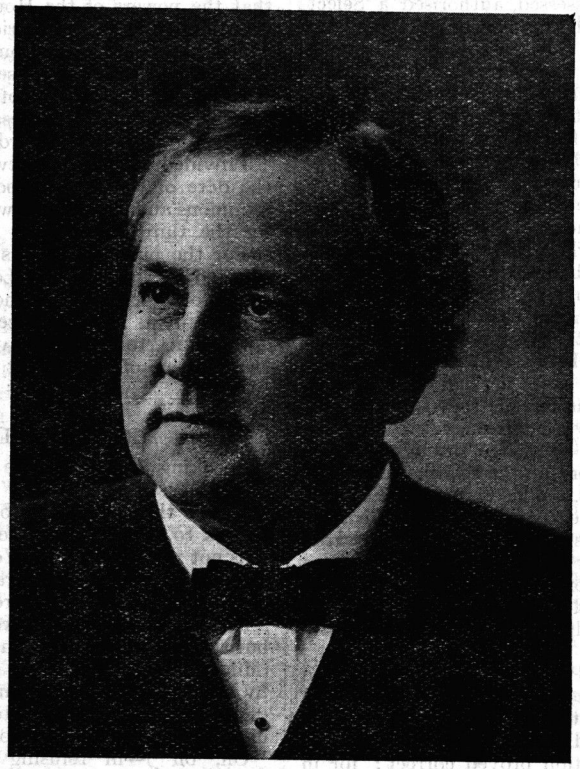
Tom Loftin Johnson was born at Blue Spring, near Georgetown, Kentucky, on July 18th, 1854. He was married in 1874 to his fourth cousin, Margaret J. Johnson. Johnson's lineage extends back through the history of Kentucky to its organisation as a District of Virginia, and thence into the parent state itself. His father, Albert W. Johnson, was established in the late 'fifties as a cotton planter with over 100 slaves at Beaver Bayon, Arkansas, making this his winter home and Blue Spring his summer home, where Johnson's childhood was spent in luxurious surroundings. Then the Civil War broke out and throughout its course, his father served in the Confederate Army, first as the Colonel of a regiment then on the staff of General Breckinridge and afterwards on the staff of General Early. Through all his military service his wife kept near him with their three boys, Tom L., William L., and Albert L. The close of the War in 1865 found them all at Staunton, Virginia, absolutely penniless.

It was here and in these circumstances that Tom L. Johnson, then only eleven years old, discovered the powerful character of monopoly as a factor in business, and used it to his advantage. In the disordered state of affairs following the war, only one train a day ran into Staunton and its conductor had autocratic powers. Energetic and far-seeing Tom established friendly relations with the conductor, started a newspaper selling business and was the only one allowed to bring in papers on the train. News was in great demand and the monopoly he enjoyed enabled young Johnson to charge almost what prices he chose. The monopoly only lasted five weeks, but it brought him in nearly £18.

With this windfall the family managed to get to Louisville, Kentucky. Here his father borrowed enough capital to operate his Arkansas cotton plantation, but the venture failed. Then the family moved to Evansville, Indiana, and after a year's unsuccessful work in various businesses, the elder Johnson tried farming near Louisville on a farm belonging to his brother.

The intervening period since the war had been utilized in promoting the education of the children. At Evansville, Johnson attended school for the first time. He had a full year's schooling there and went through three grades. In addition to attending school he had instruction from his mother. When they moved back to Louisville he had a few months more schooling, but his father, who was skilful in mathematics, and his mother, continued his education. He cared nothing for literary studies, but mathematics came easily to him, and, like his father, his mind seemed to work almost instinctively in mathematical processes.

On 1st February, 1869, he started work in a rolling mill in Louisville. Four months later, Biederman Du Pont and Alfred Du Pont, related to the Johnsons by marriage, bought up the smallest of three street railroads in Louisville and offered him office employment. So in June, 1869, at the age of 15, Tom L. Johnson started on the career that was to make him a street railroad magnate. His promotion was rapid, and in a few months he was secretary of the company. About a year afterwards his father was made superintendent of the road, which position he vacated after several years to take up a position as chief of police at Louisville. Young Johnson took his place and held it till 1876, when he and two associates bought the Indianapolis street car system. Before this, he had invented a patent fare box which eventually brought him in nearly £6,000.



Tom L. Johnson.

The Indianapolis system, a miserable affair when Johnson took it over, improved under his management and became very profitable. Later, rather than offend some old assoicates in the company who opposed his idea of modifying the system by means of electricity, he sold out. He had made money regularly since 1869 and several of his patents, besides the fare box, had been profitable, but the sale of the Indianapolis street car system yielded him by far the largest sum. His net profit was more than £100,000.

In 1880 he bought a small street car line in Cleveland which he built up by utilizing his experiences in Indianapolis. His railway grew and there commenced a war between seven or eight street car lines in Cleveland. Johnson's great fight was against Senator Mark A. Hanna. Hanna was a director in the company with which Johnson first came into conflict. The war was the sensation of the time in Cleveland and resulted in a great reduction of fares, a policy which Johnson always believed in and furthered. Sometimes one side won, sometimes the other, but Johnson's road grew the faster. After a while Johnson succeeded in uniting several other companies, forming the Cleveland Electric Railway Company, known as the "Big Consolidated." Hanna replied with a Union of cable-roads, known as the "Little Consolidated." The consolidations resulted in ending the war. Subsequently Johnson disposed of his interest in the "Big Consolidated" and that company united with Hanna's.

By this time Johnson, with his brother Albert, had acquired interests in the Detroit street car system and in the Nassau enterprise of Brooklyn. In 1898, however, he withdrew altogether from the street car business.

The political side of Tom L. Johnson's life is also full of interest. Until the middle 'eighties, he had little, if any, interest in political problems and principles. He was just a money-making man of business, and would probably have remained so but for a trivial incident. While on a street car travelling between Cleveland and Indianapolis he was asked by a newsboy to purchase a copy of Henry George's "Social Problems." He supposed it to be a work on social evil, and, saying as much and that he had no interest in the subject, refused to buy the book. The train conductor, who was familiar with George's teachings, overheard him, and knowing him well told him he was mistaken in the character of the book. "It will interest you," he said, "more than any book you have read." Reluctantly, Johnson invested two shillings and read the book. It appealed strongly to him and he bought and read "Progress and Poverty." He discussed these books with his lawyer, L. A. Russell, and his partner, Arthur J. Moxham, with the result that all three were converted to George's views. Soon after his conversion, Johnson sought out George and between them a warm friendship and profound confidence took root in 1885, which lasted till George's death in 1897.

It was on George's advice that Johnson entered politics. Johnson had gone to New York in 1886 to further the Single Tax movement of which George was leader. A tremendous labour movement had broken suddenly upon the city and George was called upon to lead it against Tammany Hall and the so-called County Democracy. Johnson contributed liberally towards the expenses and was actively, though not prominently, engaged in the conduct of the campaign. In the following year

(1887) he also contributed freely with money and personal effort when George was an unwilling candidate of the United Labour Party for Secretary of State for New York.

It was about this time that George advised Johnson to enter politics. He protested that the impossibility of his being a public speaker stood in his way. "But," said George, "you have never tried to speak; if you put your mind to it you can succeed at speaking as well as in business." So he tried. It was a large Mass Meeting in Cooper Union, New York, in 1888. He spoke for five minutes; crudely, timidly, but with evident sincerity. To-day he is one of the most effective and convincing speakers in American public life.

Convinced by Henry George that the cause to which they were both devoted demanded his personal service in political life, Johnson accepted the Democratic nomination for Ohio for Congress. His Congressional district was strongly Republican, and he was defeated after an unreserved Free Trade campaign. He stuck to his task, however, and two years later was returned for the same district by a majority of 3,000.

He entered Congress in December 1891 and was appointed to a local Committee on the District of Columbia. In five months he secured the passing by the House of a Resolution declaring for a thorough investigation of the methods of the taxing officials. The resolution, after reciting the fact which the Committee had unearthed, that the land values alone of the district were tremendously under assessed, authorised a Select Committee of three to inquire into the method of assessing land values in the district. Johnson was appointed Chairman of this Committee. The other two members were exceedingly conservative and objected to Johnson's recommendation for taxing land values on the ground that the change was too radical. The only result of the inquiry was a few trifling reforms, but the body of the Report was a splendid testimony to land values taxation and did a great deal to educate public opinion.

In 1892, Johnson came up for re-election and was returned by a majority of 3,224. This was the second year of Cleveland's second election to the Presidency when Free Trade carried the day against Protection. Johnson had no small hand in this victory. He had noticed that Congressmen were accustomed to lengthening their speeches with statistics and quotations from books under "leave to print." These matters, though never uttered on the floor of the House or Senate at all, duly appeared in the Congressional record as if they had been actually uttered, and, having appeared in the record, they had full and free rights to the mails under any Congressman's frank. In this way tons of election literature were sent through the post free. After overcoming the objections on the score of precedent of some sympathetic Free Traders, Johnson persuaded them to each contribute at different times parts of Henry George's "Protection or Free Trade." This was done and afterwards the different parts arranged in their order. In this way it was made possible to send over a million copies through the mails free. They were judiciously placed in the campaign of 1892, and the extent to which they helped the Free Trade cause cannot be over-estimated.

Johnson expected much from President Cleveland in the direction of Free Trade, but to his disappointment, Cleveland shelved the question. Johnson attacked the Senate for their surrender to the Protectionists and predicted early defeat for the Democratic Party. His prediction proved correct; for in the election of 1894, the Democrats were swamped, their majority of 95 being turned into a minority of 140. Johnson went under with his Party at this election. He was back again, however, in 1900.

In 1901 Johnson was nominated for Mayor of Cleveland at the Democratic Primaries. He was elected on April 1st, 1901, by a majority of 6,033. Thrice again he was elected Mayor of Cleveland, in 1903, 1905 and 1907, but in November, 1909, he failed to hold his seat, being in a slight minority at the poll.

The long and severe strain of business and politics has told on Mr. Johnson's health, and he has come to Britain for a much-needed rest and change. The followers of Henry George on this side have looked forward to such a visit for many years, and as many of them as have found it possible have joined in welcoming him.

The Imperial Pioneers, a new association which under cover of preaching Imperialism preaches Tariff "Reform," held its first meeting at the Walworth Baths on March 12th. A somewhat stormy meeting closed with the National Anthem, but some of the audience remained to give cheers for Lloyd-George and sing the Land Song, much to the surprise of the speakers.

POLITICAL SPEECHES AND WRITINGS.

THE VETO RESOLUTIONS.

The text of the Veto Resolutions brought forward by the Prime Minister, and passed by the House of Commons, is as follows:—

RELATIONS BETWEEN THE TWO HOUSES AND DURATION OF PARLIAMENT.

(1) MONEY BILLS.—That it is expedient that the House of Lords be disabled by law from rejecting or amending a Money Bill; but that any such limitation by law shall not be taken to diminish or qualify the existing rights and privileges of the House of Commons.

For the purposes of this resolution a Bill shall be considered a Money Bill if in the opinion of the Speaker it contains only provisions dealing with all or any of the following subjects, namely:—

The imposition, repeal, remission, alteration, or regulation of taxation, charges on the Consolidated Fund, or the provision of money by Parliament;

The supply, the appropriation, control, or regulation of public money;

The raising or guaranteeing of any loan or repayment thereof, or matters incidental to these subjects or any of them.

(2) BILLS OTHER THAN MONEY BILLS.—That it is expedient that the powers of the House of Lords as respects Bills, other than Money Bills, be restricted by law; so that any such Bill which has passed the House of Commons in three successive sessions, and having been sent up to the House of Lords at least one month before the end of the session has been rejected by that House in each of those sessions, shall become law without the consent of the House of Lords on the Royal Assent being declared.

Provided that at least two years shall have elapsed between the date of the first introduction of the Bill in the House of Commons and the date on which it passes the House of Commons for the third time.

For the purposes of this resolution a Bill shall be treated as rejected by the House of Lords if it has not been passed by the House of Lords either without amendment or with such amendments only as may be agreed upon by both Houses.

(3) DURATION OF PARLIAMENTS.—That it is expedient to limit the duration of Parliament to five years.

MR. CHURCHILL ON THE LORDS.

Speaking in the House of Commons on March 31st, Mr. Churchill said:—

Unless the House of Commons carries the Budget it is idle to look to the King or to look to the country to carry the Veto. It is not merely a question of regularising the financial situation. The great series of Democratic taxes which constitute the policy of the Budget are not merely the pathway to future democratic reform, the barrier which we erect against a Protectionist system, but they are the actual gauge of battle with the House of Lords. (Minsterial cheers.) That they should be effectively affirmed by the new House of Commons is the only possible foundation of any successful attempt to punish the House of Lords for their unquestionable constitutional outrage—(Opposition cries of "Oh, oh")—in refusing to pass the Budget. (Ministerial cheers.) Having followed carefully the course of recent political affairs, I believe that at the proper time and in the proper manner and under the proper circumstances we shall succeed in carrying the Veto and the Budget to the steps of the Throne. (Ministerial cheers.) There is a substantial majority of British members in this House resulting from the election in favour of the Budget. (Minsterial cheers) . . .

Parties are associations of men gathered together to pursue common objects and to defend common interests, and if one party or group of parties is unable even in the period of its greatest prosperity and success to give any effective satisfaction to the forces which compose it and is unable to achieve any of the objects for which its members have come into association, that party must perish and dissolve. (Ministerial cheers.) If the Liberal Party can hold office from year to year and month to month only by the sufferance of its political opponents, if at any moment on any ground, financial or otherwise, a Liberal Government is liable to have its whole structure pulled about its ears, then it is certain that Liberal Governments will have become finally impossible, and that in the long run the two historic parties, differing no doubt in method and conviction, but agreed on an enormous body of valuable precepts and principles, must come to a close, and you, the Opposition, will have made it

finally impossible for any but Tory Ministers to render faithful service to the Crown. (Opposition cries of "Oh, oh" and Ministerial cheers.) Do not suppose, however, that you will thereby escape the democratic movement. Those who are now grouped under the standard of party will re-form themselves under the standard of class. When the party system is shattered the class line must be the line of demarcation. See what has happened in Germany. There you have a tremendous Social Democratic Party held down by brute force, utterly estranged from the fundamental institutions of the State, holding rigidly to abstract doctrines, increasing in number and in power, yet wholly divorced from any share in government or responsibility. That is a condition to which we may find ourselves reduced, and so far from realising the ideal of becoming one people and—if I may coin a word—a national nation in which one and all have a share, and where every shade of opinion brings some influence to bear on the business and conduct of the State, that dream will pass away for ever and we shall be reduced to the position from which foreign Governments are struggling to raise themselves. That is why there is a great crisis now. That is why we bring forward our Veto resolutions now while time remains. That is why we shall not hold office unless we have reason to believe that we can carry our resolutions into law. That is why we propose no social legislation though, Heaven knows, it is sorely needed. That is why we have no other object or thought in our minds but to deal with this tremendous danger now. (Ministerial cheers.) We have reached the fateful period when the time for words has passed and the time for action has arrived. (Ministerial cheers.) Since the House of Lords have used their veto to affront the prerogative of the Crown it has now become necessary that the Crown and the Commons acting together—(Ministerial cheers)—should restore the balance of the Constitution and restrict for ever the veto of the House of Lords. (Renewed cheers.)

LORD CREWE ON THE CREATION OF PEERS.

Speaking at Winchester on April 5th, Lord Crewe said:—

In connection with the Budget, he would like to say a word on the attitude of the Irish Party in the House of Commons. The first object of the Irish Party—they would say their only object—was the national one of obtaining self-government for Ireland in purely Irish affairs—(cheers)—and to that they subordinated everything else. He for one was not going to blame them for that. They also undoubtedly thought that there were certain provisions in the Budget, chiefly of a minor character, which pressed with undue hardship upon Ireland. That was a matter upon which each man was entitled to his own opinion. But it was utterly untrue to say that the Irish members or the Irish people were opposed to the Budget as a whole class, and if they felt themselves at liberty to do so they would undoubtedly vote for the Budget. If the Irish members did not vote for the Budget, and, as was known from a process of simple arithmetic, they had the power to reject it, it would be because by some logical process which he was unable to follow they had convinced themselves that to reject the Budget was the best thing for the cause of Home Rule. (A Voice: "No.") He quite agreed with the observation made below. That seemed to him a most illogical proceeding, and he did not believe himself that it would occur; but if it did occur, it would be not because the Irish were opposed to the provisions of the Budget as a whole, but because they had arrived at the somewhat peculiar political conclusion that he had indicated.

With respect to the question of the relations of the two Houses of Parliament, first of all they had to deal with the position of the House of Lords in connection with finance, they having taken up the position that they had a right to throw out the Finance Bill. No one denied that they had the power to throw out a Finance Bill, and the power, he supposed, constituted a legal right; but he was equally convinced that they had no such constitutional right. To throw out the Budget, to make it impossible to collect the taxes, was a breach of the unwritten law which had obtained for hundreds of years between the two Houses of Parliament. It was a breach of the unwritten law in two ways. In the first place the House of Lords by this act declared itself capable of doing what we had always believed only the Crown could do, namely, to dissolve Parliament. That was a breach of the Constitution, an invasion of the prerogative of the Crown. (Cheers.) He would go further and say that even if the House of Lords had been right they would still have been wrong. (Laughter.) Even if the Budget had been unpopular, and as the result of a Unionist majority a Unionist Government had been formed, he should still say that the House of Lords was absolutely wrong in taking the action it did.

With respect to the creating of Peers by the Sovereign for a particular purpose, that was a universally admitted remedy by all constitutional authorities for a dead-lock between the two Houses. "That is to say," proceeded the noble Lord, "if a deadlock exists between the two Houses and the country has clearly expressed its will, the Minister of the day is entitled to advise the Sovereign to create a sufficient number of Peers to override the opposition of the House. (Cheers.) That is a power which has only once been used, and used to a small extent, and might have been used on another occasion if the House of Lords had not given way. It is obviously a power which only ought to be used in the last resort and under circumstances of the most special character. But I want to impress upon you that it is a power which exists, and has never been abandoned, for the simple reason that if it were, no remedy would exist whatever for the continued and perpetual standing out of the House of Lords against the declared will of the country. It is not for me to indicate in what circumstances such power might conceivably be used. It is to my mind altogether improper even to consider such a contingency until the occasion has actually arisen, if it ever does arise, because its exercise must depend upon a great number of issues. I should like to say, and it is important to remember the distincton, that if ever such an occasion does arise, it is not a question of the Minister going to the Sovereign and asking the Sovereign to create a certain number of Peers as a favour, but it is the constitutional exercise of the power of advice by the Minister to the Sovereign. That is an important distinction. (Cheers.) It is important because it carries this. The Minister has no right to give the advice unless he is prepared to say he would act upon it."

Continuing, Lord Crewe said that there was a great constitutional issue at stake. "If," he went on, "the Opposition win this fight, and it is a fight which may last for some time, if they win, it undoubtedly means that the House of Lords will become the paramount power in the State. The virtue will have gone out of the House of Commons, because the House of Lords by claiming control over finance will thereby claim control over the existence of the Government of the day, and there will be something of a permanent blight upon the progress to which we all look forward. The Unionist Party mean to get this power if they can, and unless we can create in the country a sufficient sense of the real importance of the constitutional issue involved the Unionist Party will obtain what they want. To a great extent the existence of the Liberal Party depends upon the issue of this particular conflict. If we lose this conflict the Liberal Party will not nominally disappear, but with its power of action gone it will tend more and more to become what the Liberal Parties are in many countries on the Continent, that is to say, a band of thinkers and theorists without a really acting and active effect upon the political life of their country." (Cheers.)

MR. CHURCHILL ON LIBERAL AIMS.

Speaking on the Veto resolutions in the House of Commons on April 12th, Mr. Churchill said:—

It is not a mere question of pique or pride. We cannot make any plan either for social reform or political change, or for the ordinary thrifty and careful adminstration of national affairs. We cannot do that, for the House of Lords now claim, and unless their claim is repudiated at once, have won, the power over finance, including the right of dissolution whenever they are dissatisfied with a Budget or with a naval policy, or on a question of foreign policy. Does the right hon. gentleman really expect us to go on sitting here occupying high offices of State and drawing our salaries at his pleasure, liable to be dismissed at any moment when their lordships have come to the conclusion that there is a chance of the Tory Party bettering their position? (Cheers.) What measures, says the right hon. gentleman, are the House of Lords blocking? Let us be quite frank. We wish to make a national settlement with Ireland (loud cheers), we wish to free Wales from its alien church (cheers), we wish to deal with the grievances of Nonconformists (cheers), we wish to sweep away the electoral anomalies which distort representation

and deny the franchise to so many. (Cheers.) We have promised to do all these things. We are pledged to carry out all these things, we are expected to do so, but we can do none of them although we have a great majority for all of them in this Parliament (cheers), and although we had a far greater majority for them in the Parliament which has passed away. .. It will not be a serious or a vital question if these Resolutions are passed. It will not be a supreme or violent event in the history of our country if they are passed. No, there will be no danger, no revolution, no crisis, and no deadlocks. All will go forward smoothly. The Veto of the House of Lords will pass away as painlessly as the Veto of the Crown, and we shall move forward to the harmonious development of national life. No, the danger is not that they shall pass, the danger is that they shall be rejected. (Cheers.) There is the danger, and let the right hon. gentleman who holds this issue in his hand, who by his signal can direct the course of events elsewhere, weigh well his decision before he takes it. He will find that if these Resolutions are rejected, he will be committed to a long voyage of which the end cannot be foreseen. He and his friends will be committed—it is quite clear by the speech a short time ago of the hon. member for the Walton Division for Liverpool, who spoke of two or three dissolutions in a single year—to a policy of repeated dissolution, with the scarcely concealed object of trying to break financially the organisation of their political opponents. Sooner or later if they embark upon this course of refusing this moderate reform for which we are now pressing they will be driven to raising money without the consent of Parliament, and to administrative action which has not received the force and sanction of the law.

A NEW ZEALAND VIEW.

We publish the following letter written by Mr. P. J. O'Regan, barrister and ex-M.L.A., New Zealand, and a well-known advocate of Land Value Taxation. Owing to the changes in the political situation, the ground of some of Mr. O'Regan's criticisms has been removed, but the main part of his argument is of more permanent value and application :—

"All good democrats in this country are watching the crisis in Britain with the keenest interest and expectation. There are some facts in connection with the struggle which some of us have noted. A point upon which there is some feeling among land-taxers here is the extraordinary tactics of the Nationalists. We had taken it for granted that they were at least the implacable enemies of landlordism. Yet when they have a chance of dealing landlordism a body blow by passing the Budget, they refrain from voting. Personally I have had little faith in the Nationalists since they allowed themselves to be humbugged with the Wyndham land purchase swindle, and their attitude towards the Budget convinces me that there is more of declamation than of sincerity in their denunciations of landlordism. What greater curse this side of perdition can there possibly be than landlordism ? Does it not rob the masses of England and Scotland—of every country—as well as the people of Ireland ? Does not the long arm of Irish landlordism reach across even to this remote country to pilfer from the pocket of the Irish emigrant a share of his earnings ? Has it not driven thousands of innocent Irish girls from their native villages into the vile slums of London, Liverpool, New York, San Francisco ? Does it not at this moment rob and steal from millions of Irish poor ? Why then give it a moment's quarter ? Why miss a single opportunity of paralysing its thieving hand ? We have been told that the Nationalists object to the whisky and tobacco taxes. I agree that both are undesirable imposts, but neither can be permanent, and it is not these taxes that have aroused the ire of Sir John and His Grace, but the provisions of the Budget for Land Valuation and Taxation. These contain potentialities for the ultimate destruction of landlordism, and nobody knows it better than the landlords themselves. In any case what have the liquor interests ever done for Ireland except to curse her ? Have not the brewers and grog-sellers ever been socially and political the enemies of Ireland ? Ireland had been a better and a happier country if the liquor traffic and its twin friend, landlordism, were long since things of the past. The great majority of Irishmen in this country rightly regard Mr. Lloyd-George and Mr. Birrell as genuine friends of Ireland, and they see in the Budget a message of emancipation to the mass of the people of Ireland and everywhere else. Were Mr. Lloyd-George to visit this country he would get a magnificent popular ovation, and not the least enthusiastic of his admirers would be Irishmen. I have yet hopes that the good sense of the majority of Irishmen will save us from the humiliating spectacle of landlordism yoking Irish democracy to its chariot. Irishmen and men of Irish descent in this country have in the past never failed to respond to every appeal for funds to enable their kindred in far-off Ireland to gain a modicum of justice. There are many of us, however, who will be less prone to respond after the conduct of the Nationalists in respect of the Budget. No good Home Ruler should hesitate for a moment to support a Budget which must in the long run clip the wings of the lordlings by sapping the privileges which landlordism confers. Home Ruler as I am, I would have no hesitation in preferring the Budget and Land Value Taxation to a Parliament of "shoneens" sitting at Dublin. Let Irish working men ask themselves what they have to expect from an agricultural oligarchy such as the Wyndham scheme must necessarily bring into existence. If land monopoly and the taxation of food are bad things for the poor of England, can they be good things for the poor of Ireland ? Have Irishmen forgotten that bells were tolled in Ireland as a token of popular delight when the Peel Government abolished the bread taxes in 1846.

THE HUMOUR AND HARDSHIP OF SMALL HOLDINGS ACT.

In the House of Lords on April 14th.

The Earl of Onslow asked the President of the Board of Agriculture whether it had been finally decided that Mr. Clark, whose farm at Welwick was taken for small holdings, was not to receive compensation for disturbance out of the Small Holdings Fund; and whether the Government intended to bring in a Bill to prevent similar cases of hardship in the future. He apologised for bringing the case again before the House, but said that unfortunately the question to which it gave rise had not yet been settled. A day or two ago a cutting from the Yorkshire Herald reached him in which it was stated :—"We are informed that the President of the Board of Agriculture has given Mr. Clark £50 out of his own pocket, and has said, 'For God's sake do not let us have any more about this wretched business!'" (Laughter.) That might or might not be true; but it was just the kind of thing that the good-natured President of the Board of Agriculture would do. (Renewed laughter.) There was a French saying, "C'est magnifique, mais ce n'est pas la guerre," which was applicable to such a case.

The Earl of Carlisle mentioned a case within his knowledge in which it was proposed to acquire a farm compulsorily against the will of the tenant, and asked whether compensation would be paid.

Earl Carrington, in reply, said it had been definitely decided that Mr. Clark was not to receive any compensation from the Small Holdings Fund. There was no provision in the Small Holdings Act to enable compensation to be paid; and when the Land Tenure Act was passed it was considered that it would not be fair to take out of the public purse money for compensation in cases in which it would not be paid by private landowners. But a great deal of water had flowed under the bridges since that time. Small Holdings were now supposed to be to some extent a success. During the two years in which the Small Holdings Act had been in operation 75,000 acres of land had been acquired, of which only 11,000 acres were taken compulsorily. That showed that landlords recognised what a great boon small holdings were to the agricultural population. As he thought Mr. Clark's was an extreme case in which compensation might fairly be paid he wrote to him, and in December last he went to Hull and attended a farmers' "At Home." About 150 farmers were present and joined him in smoking cigars. (Laughter.) Mr. Clark's case was the chief topic of discussion. They had a conversation which lasted nearly three hours—(laughter)—and at last they came to a decision. He said to Mr. Clark, "There is going to be an election next year—(laughter)—and nobody knows how the election may turn out. I should be very sorry that anybody should be left on the Crown estate with a nasty taste in his mouth so far as I am concerned. (Renewed laughter.) I honestly believe that you are entitled to compensation, and I have tried to get it from the Treasury; but as I cannot do so, and as I suppose I am morally responsible for your displacement from your farm, I shall be happy as Crown Commissioner to make you a present of £50 myself, and I hope you will accept it in the spirit in which it is offered." (Laughter.) The farmers said emphatically, "We will not stand that. Will

you get another farm for him or his son ?" He replied that that was settled and that Mr. Clark had been promised the first chance of occupying another farm. Later he received a pleasant letter from Mr. Clark accepting his offer in the spirit in which it was made, and so the matter was happily concluded so far as Mr. Clark was concerned. (Laughter.) He had always thought that something ought to be done in regard to compulsorily taking land from tenant farmers on private estates. In regard to the second part of the question, the Government intended to bring in a Bill to prevent similar cases of hardship in the future. They intended to introduce that legislation as early as possible, and he rejoiced to know that it was to be treated by both sides of the House as uncontroversial. He hoped it would pacify to some extent the opposition of tenant farmers. It was no doubt a disagreeable thing for them to have a portion of their farms taken away, but it was sometimes necessary that sacrifices should be made for the public good. As to the case mentioned by the Earl of Carlisle, he would have liked time to look up the details. He hoped, however, that when the Bill was passed any tenant of his noble friend whose land had been taken would receive compensation.

The EARL of CARLISLE.—Will my noble friend go down and have a conversation ? (Laughter.)

LORD WILLOUGHBY DE BROKE.—Will the noble Earl say when the Bill is to be introduced in the House of Commons ?

EARL CARRINGTON.—Good heavens ! I cannot. (Laughter.)

LORD WILLOUGHBY DE BROKE said in spite of the extremely interesting convivial meetings of which they had heard it was felt that there was a grave injustice. Would it not be possible to introduce the Bill in that House so that their lordships before they were abolished might have an opportunity of dealing with the subject ? (Laughter.)

The EARL of CREWE said he thought it would be generally recognised that the Bill was one which must be introduced in the House of Commons.

EARL CAWDOR said the smoking parties of the noble earl must be rather a tedious business. To say nothing of the consumption of tobacco, three hours' conversation with each tenant would be a very heavy task for any noble lord who might in future hold the post which the noble earl at present occupied. (Laughter.)

MR. ASQUITH'S STATEMENT OF POLICY.

On April 14th, after the division had been taken on the three Veto Resolutions, the Speaker asked who was prepared to bring in the Bill.

Mr. ASQUITH.—Mr. Chancellor of the Exchequer, Mr. Secretary Churchill, Mr. Secretary Haldane, Mr. Pease, the Attorney-General, and myself.

The right hon. gentleman then proceeded to the Bar, and, in response to the summons of the Speaker, walked up the floor of the House to the table and handed the Bill to the Clerk of the House. The scene was one of the greatest excitement. Mr. Asquith was greatly cheered by his party on his way to the Bar, but as he retraced his steps to the table the enthusiasm of Ministerialists was unbounded. The whole party rose in their places, waved their hats, and cheered with the utmost vigour until Mr. Asquith had returned to the Treasury Bench and resumed his seat.

The SPEAKER again called on the Prime Minister, and he was again received with vociferous cheers by his followers when he came to the table.

Mr. ASQUITH.—Mr. Speaker, in moving that this House do now adjourn (a laugh, and loud cries of "Order"), I hope I may be allowed to make a short statement which I would gladly have made at an early hour, and which I think could have been made with more regard to the general convenience of the House ("No" and cheers), in regard to the future intentions of the Government. It is not usual for a Government to make a statement of policy in regard to contingencies which have not yet arisen. (Opposition cheers). But we are confronted to-day, I venture to think, with an exceptional and perhaps unique case. (Cheers.) The Resolutions which you, sir, a few moments ago put from the Chair have two special characteristics. In the first place, having been approved in principle by the late House of Commons, with an enormous majority, it will not, I think, be anywhere denied that they were prominently, if not predominantly, before the country at the recent General Election. (Cheers.) And they had now, during the last fortnight, been supported at every stage of their progress in this new House of Commons by majorities which had rarely fallen short of 100. (Cheers.) In the second place, to us who sit on these benches the passing of the principle of these Resolutions into law by means of statutory enactment is a condition, not only of our usefulness, but even of our effective existence as a Government. (Loud cheers.) I said, speaking on behalf of my colleagues and political friends in December last before the election at the Albert Hall (hear, hear)—I have not a word to withdraw or explain (cheers)—I said it would be idle for us here to prolong our existence as a Government unless we could secure the safeguards experience had shown to be necessary for the legislative enactment for the fulfilment of our efforts. These safeguards, these Resolutions, if put on the Statute-book, will provide. Until these are carried into legislative enactment there is no legislation except the Budget and substantially non-contentious measures we can, without risk of utility and even of ridicule, undertake. (Cheers.) It is for these reasons and on behalf of the Government that I think it not only convenient but necessary to give notice to the House and to the country, now that these Resolutions are passing into the control of other people, of our future intentions. (Hear, hear.) If the Lords fail to accept our policy, or decline to consider it when it is formally presented to the House, we shall feel it our duty immediately to tender advice to the Crown——(loud cheers)—as to the steps which will have to be taken if that policy is to receive statutory effect in this Parliament. (Renewed cheers.) What the precise terms of that advice will be (laughter and cheers ; "Ask Redmond")—I think one might expect a little courtesy (cheers and interruptions) when I am anxious as head of the Government to make a serious statement on public policy (cheers)—what the precise terms of this advice will be it will, of course, not be right for me to say now, but if we do not find ourselves in a position to ensure that statutory effect will be given to this policy in this Parliament, we shall then either resign our offices or recommend a dissolution of Parliament. (Cheers.) And let me add this : that in no case would we recommend Dissolution except under such conditions as will secure that in the new Parliament the judgment of the people as expressed in the election will be carried into law. (Loud and prolonged Ministerial cheers.)

THE BUDGET REINTRODUCED.

The CHANCELLOR OF THE EXCHEQUER introduced last year's Budget on April 19th. He made a brief statement showing what money had been raised and how much there was outstanding. The estimated surplus after all the taxes have been collected is £2,962,000. Mr. Austen Chamberlain followed with a criticism of the different taxes.

Mr. GIBSON BOWLES said he was bound to say that the rosy account which the Chancellor of the Exchequer had given of how the estimates of last year would be realised was extremely encouraging. He thought the right hon. gentleman opposite was rather mild and amiable in his criticism, except in the last part of his speech, which dealt with a matter which it was inconvenient to discuss now on the general principle of the land taxes. He thought that mildness should be appreciated, for the right hon. gentleman hated and abominated the Budget, because it switched off Tariff Reform and was the death warrant of that policy. (Cheers.) That had been avowed twice in public speeches on considered occasions by Lord Lansdowne, and therefore the right hon. gentleman and all hon. gentlemen opposite considered this Budget was "Anathema, maran-atha." With regard to land values, he had his doubts about that system of taxation. It was not that he thought land should not be taxed. His opinion was that land was crying out for extra taxation. (Opposition laughter.) But he thought he should have attacked it more directly. He should have been inclined to revive and increase the old, brutal, direct land tax. It was because the landed gentry insisted upon taking 1s. in the pound off that tax that the whole of the trouble arose in our North American Colonies. At that time the land tax yielded £2,000,000 of revenue out of £18,000,000. Supposing it were one-eighth or one-tenth of the whole revenue now. A direct land tax of that kind would be worth having. With regard to the death duties and the income-tax, it was a remarkable fact that while if they took the last 20 years, the total amount on which income-tax was levied had been increasing in a most remarkable manner, the total amount of capital on which death duties were paid had not increased in at all the same proportion; and during the last three years, while the income-tax had been going up the capital on which death duties had been levied had absolutely diminished. His belief was that that was due to the unfortunate

exaggeration of the graduation. If graduation was mild it did not have much effect, but if they made it too violent it might have a very considerable effect on the revenue. There was, for instance, the celebrated case of the Duke of Richmond. He got rid of the whole of the death duties by a most ingenious device. The Attorney-General had drafted a clause, but he did not think it stopped the hole. And so with the income-tax. If they graduated the income-tax very steeply and very severely they would induce people to secrete their income from the purview of the tax-gatherer. Thus, if they continued to exaggerate graduation they would end by seriously impairing, if not largely destroying, the two best taxes they had. The Chancellor of the Exchequer's statement did credit to everybody. The distressed officials at the Treasury had done what they held to be their duty, and at great risk.

Mr. NEILSON referring to the speech of the hon. and learned member for South Bucks, denied that the burden of rates fell heavily on land; it was upon the use the land was put to that the weight fell. When the value of unimproved land was arrived at as distinct from the value given to it by skill and industry, there would be an impetus given to agriculture such as it had never had before. Economic pressure would bring more land into the market for cultivation. The cheaper land was the more people would be attracted to the production of wealth. The great economic problems of unemployment, sweating, overcrowding in slums, and all the other questions agitating the minds of statesmen to-day must be solved in an economic manner. We must solve them through the land question and by economic pressure of rates and taxes. Rates and taxes should fall not upon industry, but upon the unimproved value of the land itself. (Hear, hear.)

Mr. G. YOUNGER agreed that there was a strong desire in Scotland for some method of taxation, or, as he ventured to say, rating, on this basis. He had advocated rating proposals of this kind for many years. But he did not agree with the method of taxation proposed in the Budget. To rope in the Scottish feuar was contrary to the principle laid down by the Chancellor of the Exchequer himself only to tax increment value which the owner had done nothing to create.

MR. FELS AT SMALL HOLDINGS SOCIETY.

The annual meeting of the Central Small Holdings Society was held at Lady O'Hagan's house, 2, Upper Belgrave Street.

Lord Shaftesbury, the president, was in the chair.

Mr. R. Winfrey, M.P., said that 67,255 acres had been acquired for small holdings up to January 1st, being at the rate of 3,700 acres a month; but this year the monthly average had dropped to 2,000 acres, though 23,000 eligible applicants were waiting for land, and their patience was being exhausted. Many landowners were getting too high a rent for small holdings; most county councils were charging too much for management; the need of providing decent cottages for small holders had not yet been faced; and the Board of Agriculture was under-staffed. Country-bred men in towns who wanted to get back on the land should, he thought, be enabled to do so.

Lord Henry Bentinck, M.P., said that the society's work was more needed now than ever.

Mr. E. C. Fordham, Chairman of the Small Holdings Committee of the Cambridgeshire County Council, said it was perfectly scandalous that any public authority should reject applicants who did not propose to get their whole living from small holdings. It was particularly desirable to keep in rural districts such men as the village blacksmith, who had been deprived of half his business through the introduction of motor-cars. Nor should an applicant be rejected because he was not now a resident in the district to which he wanted to return.

Mr. Joseph Fels, in moving a vote of thanks to Lady O'Hagan, said that the small holdings movement was simply playing with the question. He vigorously attacked the system of private ownership in land, and argued that all land should be so taxed that it would be forced into use.

The MORNING LEADER cartoon on 18th April showed Lord Lansdowne and Mr. Balfour watching from the turret of a castle the approach of a band of horsemen headed by a leader carrying a large flag on which is written "Budget." The wording underneath the cartoon is—

Lord Lansdowne: "They're coming again, and this time we shall have to surrender."

PRIVILEGE AT WORK.

UNEMPLOYMENT IN IRELAND.

In the cold, hard columns of the Engineering Supplement to the TIMES of April 20th, appeared a long article, entitled "Engineering Work in Ireland." The writer, an Irish engineer, points out how Irish landowners have steadily opposed the improvement and development of Irish land, which would have given much employment to men in this profession. The following are a few extracts:—

For centuries past the cultivation of Irish waste lands has engaged the attention of economists and practical men, and even before 1809, when the Bogs Commission was appointed, many valuable papers and articles have been written. After five years of incessant work this Commission reported that the cost of successfully dealing with the drainage and improvement of 2,831,000 acres of waste and bog lands would be over £1,250,000, and it strongly recommended the State to reclaim the wastes and charge the cost to the proprietors. But no results of importance followed this report.

In 1829 a Bill for the reclamation of waste lands was brought into the House of Commons by Mr. Brownlow and passed the Lords; the Committee unanimously reported in its favour and affirmed that there were "immense tracts of land now under bog, peat, or morass, the drainage of which would yield fertile land and amply repay the outlay." But this Bill was finally dropped, and the next measure of importance was introduced in 1847 by Lord John Russell, who advocated the expenditure of £1,000,000 in buying and improving waste lands. This Bill also was withdrawn on the understanding that owners of land would take State loans through the Board of Works and reclaim the land themselves, but, as appeared from a return moved for in 1875, the owners only partially availed themselves of the advantages offered them. From that portion of the return which deals with twelve Poor Law unions in Galway, Mayo, and Donegal it appears that during the 30 years between 1845 and 1875 the area reclaimed by State loans in those unions amounted to 5,249 acres, and that improved to 9,877 acres; and since there were in all over 600,000 acres of waste land in these unions about 585,000 acres must still remain waste. These figures are merely selected to show how extensive are the areas and how much there is to be done in one region only. . . .

It is a remarkable fact that when a littoral reclamation project is started in Ireland—no matter how earnestly it has been clamoured for or how desirable it may be in itself—a veritable host of objections, most of them frivolous or vexatious, is invariably sprung upon the unfortunate promoters, who often find, after expending much time and money, that they are hopelessly blocked by the interference of the very people they expected to benefit and on whose support they counted. Wild-fowlers, cockle-pickers, seaweed gatherers, boatmen and landowners seem to spring suddenly into existence, and by their combined efforts and enormously exaggerated claims for compensation succeed in crushing the enterprise which would give employment and add to the actual value of the country. Many instances might be given to prove that this is no overdrawn picture, but one example must suffice. Not far from Dublin there is an area of 450 acres which could easily be reclaimed and which would give an excellent return without any risk from the engineering point of view. The particulars, cost, &c., having been roughly worked out, the scheme was brought before the notice of the principal adjacent owners, but they not only refused to assist, but indicated their intention to oppose the scheme, though it would be manifestly to their advantage to encourage it. The chief reason—if it can be called a reason—was that the reclamation would, if carried into effect, interfere with the small yachts which during highest tides only are able to sail over the area in question.

At present, and indeed for years past, Ireland seems to be involved in a tangle of inexplicable inconsistencies; there is plenty of work but nothing to do, and millions of acres lie waiting to be reclaimed, yet there is no room for the people, who are obliged to emigrate at the rate of tens of thousands per annum. Unanimity of opinion exists as to the advisability of retaining in the country all that is best of its "bone, blood, and sinew," and equally unanimous expressions come from all quarters as to the folly of expecting strong young people to stay in a country where there is nothing to do except starve.

RENT VERSUS RATES.

On April 11th the Crigglestone Collieries, Ltd., appealed against the assessment by the Assessment Committee of the Wakefield Union, and the Overseers and Parish Council of Crigglestone, of their colliery property at Crigglestone.

The appeal was against an assessment of £13,670 gross and £5,000 net. A revised valuation showed that the present company for the year ended February, 1909, made a gross profit of £905, without, however, making any provision for insurance, repair of waggons, depreciation, directors' fees, or remuneration for a hypothetical tenant. Counsel submitted that in these circumstances the colliery should only be rated at a nominal sum.

Mr. G. Humphreys-Davies, Laurence Pountney Lane, E.C., gave evidence as to the unprofitable nature of the colliery.

Mr. Compston (for the Assessment Committee): Notwithstanding that over £2,000 is now being paid in royalty and surface rents, do you still actually say that there is no rateable value ?—I still say there is no rateable value.

The Bench dismissed the appeal with costs.

The meaning of this incident is that while the Colliery Company are quite prepared to pay the landowner £2,000 without receiving the slightest service in return they are quite ready to claim that the Rating Authorities should give them the use of valuable public services for nothing. It is well that the Magistrates have stopped this scheme, and have driven back the Colliery Company to demand relief from the burden imposed on their industry by the private tax-collector whose collection is in the nature of a robbery. If the Colliery Company's claim had been granted it would be a double perversion of things.

NEWS OF THE MOVEMENT.

COMPLIMENTARY DINNER TO JOSEPH FELS AND TOM L. JOHNSON.

On April 11th, at the Trocadero Restaurant, Joseph Fels, who has just returned from the United States, where he has been working to promote the movement for the Taxation of Land Values, and Tom L. Johnson, ex-Mayor of Cleveland, Ohio, U.S.A., were entertained to a dinner by the United Committee and friends of the movement. Over a hundred persons sat down to dinner, among whom were:—T. F. Walker (Birmingham) in the chair, Mr. and Mrs. Joseph Fels, Tom L. Johnson, J. C. Durant, J. C. Wedgwood, M.P., and Mrs. Wedgwood, A. Mond, M.P., A. H. Scott, M.P., and Mrs. Scott, G. N. Barnes, M.P., P. W. Raffan, M.P., W. R. Lester, Peter Burt, J.P., Mr. and Mrs. W. Coates, C. H. Smithson, Mr. and Mrs. Harry Llewelyn Davies, Crompton Llewelyn Davies, Miss Llewelyn Davies, Mr. and Mrs. Crilly, Mr. and Mrs. Berens, Captain and Mrs. Warden, Mr. and Misses Verinder, C. J. Cawood, Geo. Orr, J. Busby, E. McHugh, J. H. McGuigan, F. Skirrow, Frank Smith, George Lansbury, Gustav Buscher, Mr. and Mrs. Chomley, E. Belfour, A. W. Madsen and John Paul.

After the dinner and the Chairman's opening remarks, the Land Song was sung, the company joining in singing the chorus.

Mr. Wedgwood, M.P., in proposing the toast "Our Guests," said that the name of Tom L. Johnson had been a household word in their movement for many years. He was converted to their faith through reading Henry George's "Social Problems," and for the last 30 years he had been backing their movement. He had stood as the beacon light in the midst of the welter of municipal politics in America during the last 30 years. Mr. Joseph Fels was a new recruit to their cause, but the work he had done in the last few years had beaten that of many others who had been in the movement for 30 years. It was not only in this country that he had worked. In America, Australia, New Zealand, Sweden—in Hungary even—he was the moving spirit in the land attack to-day. (Cheers.)

Mr. Fels, in responding, explained the position of the land question in America, where great progress is being made, and said that the United States was influenced more largely by the example and the teachings of Great Britain than by those of any other country. In this country the Liberal Party had done nothing to help them. They did not enjoy the courage of their own convictions; otherwise there would be Taxation of Land Values, with 6d. in the pound on all land within the next six months. What in the name of common sense was the use of exempting agricultural land? Thank God the movement had come to stay. The knowledge of Henry George and his immortal works had gone throughout the earth.

Mr. Tom L. Johnson, who also responded, said that in Cleveland they had been engaged for the past nine years in a work having for its aim the Taxation of Land Values. The conditions here and in America differed. What they sought, as followers of Henry George, was to abolish a system of privilege and advantage, called by many names, expressed in many ways. In all countries in some form, under some name, some men enjoyed privileges which belonged to all men. Their quarrel was not with men, but with landlordism, privilege and monopoly. (Cheers.)

The toast, "Our Movement at Home and Abroad," was proposed by Mr. Harry Llewelyn Davies, and responded to by Messrs. J. C. Durant and Peter Burt, J.P.

Mr. John Paul, in response to calls, spoke for a few minutes, and appealed for co-operation in carrying out an effective distribution of the literature published by the Committee.

MANCHESTER.

In addition to meetings already announced, the following have been held:—

Mar. 2.—Broadbottom League of Young Liberals. Mr. John Bagot.
April 4.—Blackburn League of Young Liberals. Mr. John Bagot. "Unemployment and its cure."
,, 5.—Greenfield League of Young Liberals. Mr. John Bagot. "The true scope of Social reform."
,, 7.—S. and J. Watts' Shirt Factory, Manchester, dinner-hour meeting. John Bagot and A. H. Weller.
,, 7.—Economic Class Meeting at the Manchester Office.
,, 10.—North Manchester I.L.P. John Bagot. "The true scope of Social Reform."
,, 11.—Newton League of Young Liberals. John Bagot. "Social ideals for Young Liberals."
,, 13.—Marple League of Young Liberals. John Bagot. "Social ideals for Young Liberals."
,, 14.—Crossley's Works, Openshaw, dinner-hour meeting. Dr. P. McDougall and A. H. Weller.
,, 14.—Economic Class Meeting at the Manchester Office.
,, 17.—Queen's Park Parliament, Manchester. John Bagot.
,, 18.—Flowery Field (Hyde) League of Young Liberals. John Bagot.
,, 20.—Alderley Edge League of Young Liberals. John Bagot.
,, 21.—Hyde League of Young Liberals. Dr. P. McDougall.
,, 21.—Economic Class Meeting at the Manchester Office.
,, 25.—West Salford League of Young Liberals. A. H. Weller. "Taxation of Land Values."

Up to the time of going to Press the following meetings have been arranged:—

May 4.—Newton Heath League of Young Liberals. Open-air meeting. A. H. Weller. "Land Reform."
,, 5.—Economic Class Meeting at the Manchester Office. Paper by Miss H. M. Hamar on "Progress and Poverty."

At a committee meeting held on April 6th it was decided to run a vigorous open-air campaign during the coming summer. Meetings will be held in the Parks on Sunday afternoons (subject to the permission of the Parks Committee of Manchester), and dinner-hour addresses will be given outside large works in and around Manchester and Salford.

The office of the League is at 134, Deansgate, Manchester.

PORTSMOUTH.

On Tuesday, 19th, April Mr. M'Guigan addressed a meeting of the Fareham Women's Liberal Association on "The Lords and the Land Question," at which Mrs. Lapthorn presided.

At the monthly meeting of the Portsmouth League held on April 20th, Mr. Cole read the address of Mr. Fels to the Franklin Institute.

Mr. M'Guigan will address the Bevior Town Liberal Association at Southampton probably on May 9th.

The Committee of the League are preparing a leaflet on the rating question applied locally, which will be published shortly.

BLACKBURN.

On March 17th, at the Cob Wall Liberal Club, a meeting was held under the auspices of the Blackburn League of Young Liberals. Mr. Ratcliffe was in the chair, and Mr. Skirrow gave an instructive address on "The Remedy for Bad Trade," Mr. Skirrow showed that the remedy was to carry Free Trade to its

logical conclusion, freedom to produce, and this was to be accomplished by taxing Land Values. An interesting discussion followed the address.

Mr. Skirrow also spoke under the same auspices on the following evening at the Mill Hill Liberal Club, when he dealt with the Housing Problem, showing its connection with the Poverty Question and its solution through a solution of the land question. Mr. Moore was in the chair.

PARLIAMENTARY LAND VALUES GROUP.

The MORNING POST of April 20th thus announces the progress made by the Land Values Group in Parliament:

The "Land Values Group," as it calls itself—members who are generally in sympathy with the nationalisation of land—are delighted that part I. of the Finance Bill stands. They had some fear—though it is difficult to understand on what it is based—that alterations might be made. They are not concerned with the fact that the new valuation will exclude Ireland; and at a meeting held yesterday they exchanged congratulations. The terms of the resolution to be moved this night week by Mr. Verney were decided on:

> That in the opinion of this House the present system of taxation, rating, and tenure of land tends to restrict the best use of the land and the application to it of capital and labour, thereby hindering the production of wealth, and causing unemployment.

On that evening the group will have as its guest at dinner in the House, Mr. Tom L. Johnson, ex-Mayor of Cleveland, Ohio.

Since last month the Land Values Group has been added to by the following members:—Messrs. A. W. Black, N. Buxton, J. A. Dawes, Enoch Edwards, T. E. Harvey and C. A. McCurdy. The group now consists of 105 members.

Mr. J. A. King had been successful in the Ballot for the 30th March, but unfortunately the debate did not take place, his resolution on Rating Reform, urging the relief of buildings, improvements and machinery from taxation, being withdrawn for some unexplained reason. The Group have elected a standing committee of fifteen members, from whom an executive of five will be elected.

SCOTTISH MUNICIPALITIES AND LAND VALUES.

At the annual meeting of the Convention of Royal Boroughs held in City Chambers, Edinburgh, on March 5th, ex-Provost Keith moved "That in the opinion of the Convention an equitable rating of urban land values could be arrived at by an amendment of the existing Valuation of Lands (Scotland) Acts in certain respects." He proposed entering on the Valuation roll the annual value of unused land; that the value of residential mansions and estates on the roll should include the yearly value of structural cost, amenity, and site value. Provost Moffat, Forfar, seconded the resolution.

Mr. Thomas Hunter, Town Clerk, Edinburgh, pointed out difficulties in carrying out the proposals. The Budget proposed a tax on capital; these proposals suggested a tax on annual value; they could not have both. He moved the previous question.

Mr. George Husband, Haddington, seconded.

Councillor Anderson, Glasgow, moved that the whole subject be remitted to the Annual Committee.

This was seconded by Provost Lennox, Dumfries, and on a show of hands was adopted over the motion and the previous question by a large majority

LAND LAW REFORM ASSOCIATION.

The twenty-third annual meeting of the Land Law Reform Association was held on April 5th, at the National Liberal Club, Mr. J. Sharp Higham, M.P., presiding. The annual report stated that during the last Parliament much good legislation had been passed dealing with the land question. It was, however, the proposals in the Budget of Mr. Lloyd George which would stand out as a signal advance. Whatever fate might befall this particular Budget, the taxes on land values embodied in it had secured a position that could never be ignored—the principle of a system of just land taxes had been adopted by the country. The executive committee attached great importance to the proposal for the revaluation of the land of the country.

Mr. Higham, in moving the adoption of the report, referred to the great progress which was being made in the movement for land reform, which a few years since was hardly mentioned on public platforms. The present land system was particularly vicious in the rural districts, owing to the rent demanded by landlords, the farmer could not pay a living wage to his labourer, who, in his turn was unable to afford a decent house. (Hear, hear.)

The motion having been adopted, Mr. Toulmin, M.P., moved a resolution expressing the hope that all land reformers would concentrate their efforts in supporting the Government in its action in regard to the land clauses of the Budget. He urged that the land question should not be allowed to play a secondary part in the present crisis. The veto resolutions were the spear-head, but the demand for land law reform was the spear with which to force that resolution home. (Cheers.)

SCOTTISH NEWS AND NOTES.

RECEPTION TO MESSRS. JOHNSON, FELS, AND PAUL.

A reception was held in the Charing Cross Halls, Glasgow, by the Scottish League for the Taxation of Land Values, in honour of the Hon. Tom. L. Johnson, ex-Mayor of Cleveland; Mr. Joseph Fels, Philadelphia; and Mr. John Paul. There was a large company, and Mr. Alexander Mackendrick, the president, occupied the chair.

The proceedings opened with the singing of the "Land Song," led off by Mr. John Wilson, of Armadale.

The Chairman in a brief address referred, at the opening, to the presence of Mr. Tom L. Johnson, whom they had not had the pleasure of meeting before. Mr. Joseph Fels had been with them at a similar meeting, and Mr. Paul was an old friend. They had received many things from America. Material gifts were trifling compared with the intellectual and spiritual gifts, and he had held that the greatest benefit one individual could confer on another, was to put a new idea into his head. This service Henry George had done for all of them, and they were met to welcome a colleague and warm personal friend of Henry George. Indeed so highly did Mr. George esteem Mr. Johnson, he had selected him as one of the men to whom to dedicate his final work, the Science of Political Economy. The triumph of Henry George was the complete vindication he had made of the laws of nature. Poverty had been shown to be due to a removable cause, and it was their duty to remove this cause.

Ex-Bailie Burt, in welcoming the guests, said the cause in which they were bound together knew no national borders; it was the cause of humanity, and that night they were getting fresh inspiration in the glorious fight in which they were engaged by the presence of Mr. Johnson, Mr. Fels, and Mr. Paul. Mr. Johnson was the warm personal friend of Henry George, and the pioneer of municipal reforms in America. Mr. Fels was their champion hustler; he had the faculty of making other people work, and had put new life into the movement. As regarded Mr. Paul, they had never appreciated his worth until he went to London. Their guests were known wherever the gospel of Land Value Taxation was being preached. Those friends of the movement who had not met them face to face yet had their names as household words.

Mr. Johnson, who had an enthusiastic reception, said he would carry back pleasant recollections to America. The Chairman had spoken of what they owed to his people on the other side. He was reminded of what the people on his side owed to them by way of advice and inspiration in their great cause. In Scotland the great truth taught by Henry George had never been lost sight of. He wanted to say how anxious he had always been to meet the friends in Scotland. It had been a wish of his to meet John Paul, and also to meet Mr. George's old friend in Scotland, Mr. John Mactaggart. He had now met those whom he had formerly known by name as personal friends of Henry George. To accomplish this he would have been prepared to come in a sailing ship, instead of occupying comfortable quarters as he had done in the Mauretania. He was anxious to retain the friendship of those who had kept the faith, and he valued that above any other honour they could confer on him. There were three great phases through which every movement had to pass. The first was that the idea was ridiculous, the second was that it was contrary to religion, and the third was that it was just what everybody had always believed. Their movement had reached that stage on this side, and he was proud of the achievement. All the English-

speaking people were interested in the present political struggles at Westminster.

Mr. Paul stated that the movement was making great progress in the South, but there was still plenty of scope for missionary work in all parts of the country. They must take a leaf out of the book of the Tariff Reformers, and disseminate literature explaining their cause in every household. After the valuation proposals of the Government were passed into law they wanted to plead for the Local Rating of Land Values. The Lord Advocate had agreed to address a meeting in St. Andrew's Hall on May 17, at which he would explain what was behind the question of the Veto of the House of Lords.

Mr. Fels said that nobody could accumulate a large fortune without somebody being robbed. He had stated before now that the best use he could make of his unearned increment was to make use of his brains to spend that unearned increment in destroying the damnable system by which he had made it, and he desired that night to reconsecrate himself to the task. The wealth he possessed was the result of conditions over which he had no more control than other individuals, and of which he along with others, had been able to take advantage. He had no sympathy with the system under which a score of men in a community may grow rich by reason of the industry of a score of thousands in the same community. The people of this country had merely skimmed the froth off the material benefits which had come as a result of municipal progress. They had yet to enter into the benefits of the wealth which cropped up under the name of land values, and which had been produced by their combined industry.

Other speakers were :—Messrs. D. McLardy and W. D. Hamilton, Glasgow, and Mr. C. H. Smithson, of Halifax. The singers on the programme were:—Miss McLardy, John and Adam Wilson, and a vote of thanks to the Chairman, moved by Mr. G. B. Waddell, brought a successful meeting to a close.

The Annual Meeting of the Scottish League was held in Glasgow, on April 20th. The report for the year ending December, 1909, showed a record of successful work. The Lord Advocate had spoken at several large meetings organised by the League in co-operation with other associations. The success of the procession and demonstration held on September 18th had done much to impress the Government and the country generally with the importance of the land clauses of the Budget, and their popularity in Scotland. In addition to these more notable activities, a series of meetings had been carried out at which members of the league had advocated the Taxation of Land Values in the fullest manner. During the election campaign an exceptionally large distribution of literature took place. Mr. Alexander Mackendrick was appointed President, and Mr. David Cassels, Treasurer, for the ensuing year. The League is giving up their offices at 13, Dundas Street, and will remove, on May 28th, to new offices at 67, West Nile Street, Glasgow.

Under the joint auspices of the United Committee and the Scottish Liberal Association, the Lord Advocate will address a demonstration in St. Andrew's Hall, Glasgow, on May 17th.

Among the meetings addressed during the month, Mr. George Stenhouse has spoken on the Taxation of Land Values to the East Park Literary Society, the Maryhill Young Scots Society, and to the Glasgow branch of the Progressive League.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been held :—

March 14.—Gosforth Junior Liberal Association. R. Brown.
April 3.—Baptist Union P.S.A., Sandy. W. R. Lester, M.A.
„ 11.—Dorking League of Young Liberals. Councillor J. Chuter Ede.
„ 12.—Tunbridge Wells League of Young Liberals. F. Verinder.
„ 14.—Hook and Tolworth (Surrey) Liberal and Progressive Association. Councillor J. Chuter Ede.
„ 15.—Herne Bay Liberal Association. A. Wilme Collier.
„ 16.—Radcliffe, Lancs. Josiah C. Wedgwood, M.P.
„ 18.—Leatherhead Liberal Club. Councilllor J. Chuter Ede.
„ 19.—Fareham Women's Liberal Association. J. H. M'Guigan.
„ 20.—Yorkshire Office. Discussion, opened by T. Wardle.
„ 21.—Amble, Northumberland. James Veitch.
„ 23.—North Islington Liberal and Radical Association. J. W. Graham Peace.
May 25.—Central Council, E.L.T.L.V., and Public Discussion. W. R. Lester, M.A., "How the Budget makes possible the untaxing of industry."
„ 26.—Loughton Women's Liberal Association. F. Verinder.
„ 28.—Crewe. Josiah C. Wedgwood, M.P.
„ 29.—Worcester Park (Surrey) Liberal and Radical Association. Councillor J. Chuter Ede.

Essex Small Hall was crowded on the 25th ult. for the public discussion which followed the ordinary quarterly meeting of the Central Council. Mr. Godfrey Collins, M.P., presided, in the place and at the request of Mr. E. G. Hemmerde, K.C., M.P., President of the League, who was detained at the House of Commons. Mr. H. G. Chancellor, M.P., Mr. J. C. Wedgwood, M.P., Councillor Toovey, C.C., and other friends, sent letters of regret. Mr. W. R. Lester, M.A., read a paper on "How the Budget makes possible the Untaxing of Industry." There was a good discussion in which Messrs. Coad, Berens, Loveridge, McCulloch, Verinder, and a number of visitors took part. Mr. A. Wilme Collier moved, and Mr. O. F. Dowson seconded, a hearty vote of thanks to Mr. Lester for an able and interesting paper which had evidently been greatly enjoyed by those present. The thanks of the meeting were also unanimously accorded to Mr. Collins, who had so kindly taken the chair at very short notice. There was a good sale of literature. The new "discaphone" record of the Land Song was used at the meeting.

Two London members of the League—a member of the Executive and his wife—who have just changed their address, have intimated the fact to their friends by means of the following circular :—

> Dear Friends,—Kindly note that we are to-day removing from —— to the above address. We take the opportunity of asking you to help in every way you can to abolish entirely the present rates on houses and other buildings, machinery, &c., as well as the existing taxes on food, all of which handicap everyone who works either with brain or hand, and to establish in their place a uniform tax or rate on land according to its value, whether the land is used or not, which could not fail to induce landowners to put their land to profitable use, thus vastly increasing the demand for both capital and labour.

We note with interest and satisfaction that the new home of these two untiring propagandists is in the constituency of St. George's, Hanover Square. They could hardly have chosen a neighbourhood where educational work of the kind they do so well is more urgently needed.

One of the oldest members of the League writes : "I feel more than ever that our cause is the one great cause, and I want to help it to the best of my power. So here is £5. Take it as a subscription for this year, and understand that I hope to be able to give £5 annually (instead of my usual guinea)."

Mr. J. W. Graham Peace, a member of the Executive and a frequent speaker for the League, is "Chancellor of the Exchequer" in the Kingsland Parliament. His Budget speech, lasting an hour and a half, was a brilliant exposition of the case for the Taxation of Land Values. He proposed the abolition of the burdens placed on business by the Stamp Duty, of the Custom's duties on food, and of the burden upon commerce represented by the profit made by the Post Office. In order to remit these taxes, to remove the pauper disqualification for Old Age Pensions, and to lower the pension age to 65, he proposed to levy a tax of 4d. in the £ on the capital value of all land in the United Kingdom. The Kingsland Parliament has already discussed a Bill for Rating Reform on a Land Value basis.

Mr. Skirrow is arranging a number of meetings for which dates have not yet been fixed. He has also in hand the arrangements for the great meetings in Blackburn (Prince's Theatre, May 11th) and Burnley (May 12th), at which the Lord Advocate is to be the principal speaker.

May 1 (Sun.)—North Camberwell Radical Club, 45, Albany Road, Old Kent Raod. Fredk. Verinder. "The Budget —and After." Noon.
May 7 (Sat.)—Hammersmith League of Young Liberals. J. W. Graham Peace.
May 9 (Mon.)—Bevoi's Town Liberal Association, Southampton. J. H. M'Guigan.

COLONIAL AND FOREIGN NEWS.

CANADA.

Sir James Whitney, Premier of Ontario, led the movement in the Ontario Parliament which defeated the Bill for giving municipalities power to tax Land Values and exempt improvements. Two hundred and seventy municipalities had petitioned in favour of this legislation. Sir James Whitney spoke of this as a Henry George measure, and used those arguments with which we are so familiar on this side about unearned increment attaching to other things than land. The Press of Ontario supported the Bill almost without exception, and papers which on other questions are supporters of the Government have almost unanimously condemned the Premier's action in this case. The OTTAWA EVENING CITIZEN of March 19th says that it has always been an admirer of Sir James Whitney, "but when the first Minister of His Majesty's Government in the leading province of Canada treats in such a superficial and prejudiced manner, the all-important question of Taxation of Land Values, the question that is vital to every man of the community, we must, in the public interest, raise our voice in protest."

AUSTRALIA.

ELECTION NOTE.

The Labour Party has won a decisive victory in the Australian Federal Elections. It has a peculiar programme. It stands for Protection, but in addition it proposes to take some of the profits made in protected industries and use them to increase the wages of the labourers. The Labour Party also stands for a tax on the capital value of land. This last step has been often proposed for the purpose of breaking up the huge estates, and it seems likely that the Labour Party will carry it through.

The manifesto of the Labour Party on the Land Question was published in the MORNING LEADER on the 18th April. The LEADER calls it Land Nationalisation, but after carefully reading the manifesto we fail to find a word of land nationalisation by purchase or any other method.

"Land monopoly," says the manifesto, "is the curse of Australia. With immense areas of fertile land within reasonable distances of great centres of population, blessed with a regular rainfall, sufficient to support 50 millions of people in comfort, a population of less than five millions cannot obtain land for its own limited requirements. The foundation of all national greatness and prosperity must rest on some form of agricultural or pastoral pursuits. In the Commonwealth nearly 80 per cent. of the people live in the towns; over 50 per cent. are crowded in the six capital cities of the several States. Such conditions are unnatural; they make healthy progress impossible. We must get the bulk of the people on the land. To do that we must kill land monopoly. If we do not d stroy land monopoly it will surely destroy us.

"Very much has been lately said about immigration and the need for a rapid increase in population. And no doubt this is very necessary. We want more people to develop Australia; we want more people to help us to defend it. But it is useless, and even dangerous, to invite people to a country unless we make preparations to receive them.

"In the overcrowded cities immigrants are a drug on the labour market, a menace to the worker, and a burden to the community. They create no new wealth, benefit no one, not even themselves, and by the reports of their misfortune give the country a bad name. But settled on the land, every white immigrant may be welcomed with open arms; he is an asset to the nation's wealth, an additional guarantee of the nation's safety.

"Land monopoly, then, bars the road to a policy of successful immigration, imperils our national safety, retards our development, threatens our very existence. But land monopoly is a upas tree; its deadly roots are firmly embedded in the earth. It is not to be uprooted by fine speeches or a rosewater policy. During the last few years it has flourished unchecked. We have only dallied and paltered with the matter. Orations by Mr. Deakin and closer settlement schemes by State Governments have been equally ineffective.

"Large estates are growing to-day faster than the closer settlement schemes are cutting them up. Their effect is like the attempting to bale the ocean with a sieve, and something much more drastic must be resorted to. There is, in our opinion, but one practical remedy, and that is a graduated tax upon unimproved land values. If returned with a majority, we shall impose a tax upon estates of the unimproved value of £5,000 and over (in the case of absentees there will be no exemption), beginning at a penny in the £, and rising by graduations necessary to make it effective.

"The future of Australia hangs upon the result of the forthcoming election. Whether land monopoly should exist and flourish safely, sheltered within the citadels of vested interests—the Legislative Councils of Australia—or be shattered at one blow, depends upon the votes of the people. To ensure the development of our great resources, the speedy peopling of our vacant lands, the effective defence of the country, land monopoly must be destroyed. Under the regime of the old parties, land monopoly has grown up, flourishes, and sleeps secure."

LAND OWNERSHIP IN NIGERIA.

DECAY OF NATIVE CUSTOM.

By a Correspondent in MORNING POST, March 14th.

At the base of all problems of development in tropical Africa lies the land question. It is the appropriation by the State of native lands which constitutes the *gravamen* of the charge against the system of administration built up in the Congo under the Leopoldian régime. In French Equatorial Africa troubles have been accumulating for some years past owing to the policy adopted, there alone among French African possessions, with regard to land ownership and the right to the products of the soil. In French West Africa and in the British Colonies and Protectorates these particular troubles have been avoided, because the native chiefs and peoples have, in the main, been confirmed in their occupation of the land and their enjoyment of its fruits. But even the most scrupulous observance of native rights by the protecting Power cannot prevent native ideas and customs from being influenced by the advent of the white man with a totally different set of ideas as to the constitution of society. In Southern Nigeria at the present time there is threatened a break-up of the native system of land tenure which is viewed with the gravest alarm by those who are most conversant with the situation, and who desire the development of the country to proceed along sound lines. In view of recent events a brief survey of the situation may serve a not unuseful purpose.

Southern Nigeria is an amalgam of the old Southern Nigeria Protectorate with the Lagos Colony and Protectorate. It is in this latter country, now constituting the Western Province of Southern Nigeria, that native civilisation is most advanced and that the land question is of most pressing importance. The distinction between the Colony and the Protectorate, though generally disregarded in estimates of the extent of British rule, is really of considerable practical importance. The Colony is under English law. In the Protectorate, on the other hand, though the Supreme Court of Lagos has jurisdiction in each native State over aliens, the chiefs exercise a large measure of authority over their own subjects, and native laws and customs still prevail. It is inevitable, however, that methods of law and procedure in the Colony should influence the development of the protected territory. Thus, in the coast towns, including Lagos, the practice of buying and selling land, the ownership of which is vested in individuals, has contributed materially to the growth of a similar practice in the interior, where private property in land cannot exist under native law and custom, and where the occupier of a farm holds it as a grant from the chief, in whom the ownership is vested as the representative of the community. So long as the grantee conducts himself loyally towards the chief he is entitled to remain in occupation, and the farm passes from father to son in the usual order of succession; but he does not own the land, and he cannot dispose of it to a third party.

A TRANSITION PERIOD.

Such, very briefly, and without reference to complicated details, is the theory. Its observance in practice varies according to the degree in which the native States have preserved their old-time customs and are still under the control of their chiefs. Even where land is still regarded as inalienable it is often pawned by occupiers who find themselves in financial difficulties, and the person to whom it is pawned is recognised as possessing certain rights. But in addition to this cases are

multiplying in which land is bought and sold outright. In an article contributed to the African Society's JOURNAL, Mr. R. E. Dennett, the Deputy Conservator of Forests in Southern Nigeria, says:—"All who have travelled about Egba-land know that this law (of holding land as an inalienable grant), an excellent one in its day, when land was abundant, is being gradually worn down by economic pressure and the demand for land. Land which at one time was worth nothing now fetches from £3 to £5 per acre, and the crime of selling is winked at by the chiefs. Nay, the chiefs in many cases are as anxious to sell now as they were at one time willing to give (and why should they give what the recipients sell?). What the ancients looked upon as a crime is in the present generation gradually becoming a custom."

In face of this situation what should be the attitude of the British Government? Native opinion itself is divided on the subject. Nothing could better illustrate the present uncertain state of affairs than the spirit of vacillation displayed by the Alake of Abeokuta, one of the most enlightened native chiefs, in the Protectorate, who rules under a special treaty with the British Government. Recently the Nigerian mail brought word that the Alake, sitting in council, had recognised the practice of the private sale of land for debt. A later mail brings word that he has since affirmed the inalienability of land. As a result he has been waited on by a deputation of natives to urge the view that land is not inalienable, but the private property of those who occupy it.

BRITISH RESPONSIBILITY.

Two courses are open to the British Government—either to encourage the transition from the native system of communal ownership of land to a system of individual ownership, or to strengthen the hands of the chiefs in maintaining the old laws and customs. Both courses have their advocates, and their is much to be said in favour of either one or the other. But it is imperative that some definite policy should be adopted. A course of drift can only lead to confusion and infinite trouble. In this connection the forthcoming report of the Commission which has been inquiring into the system of land tenure in the Northern Nigeria Protectorate will be of the greatest interest and value. It is understood that the Commission recognises the communal ownership of land and recommends the maintenance of the native land laws as being the best adapted to the progressive development of the country. Most of those who have studied the question in Southern Nigeria incline to the same view as regards the course to be pursued in that country. "The creation of a class of irresponsible landowners," says Mr. Dennett in the paper already referred to, "paying no tribute to the original owners, which is being formed in defiance of native law, will, in time to come, bring the chiefs in the protected States to the same abject level as that on which we find the White-Cap chiefs in Lagos to-day. This class of people, it seems to me, is not only becoming a danger to the very existence of the native States, but a future cause of great trouble to the protecting European Powers." At the same time it is recognised as only reasonable that the individual native should wish to be secure in the possession of his farm. Naturally he is unwilling to spend time and labour and money in developing his plantations unless he can be sure that the land will not be taken from him at the pleasure of a native despotic ruler. Some reform in the native system of land tenure is therefore necessary, by which, on the one hand, the payment of rent or tribute may be secured to the chief, and, on the other hand, stability of tenure assured to the farmer. But if matters are allowed to drift it will speedily be too late to provide for the maintenance of even a reformed system of land laws based on the principle of communal ownership. Unless the chiefs of the independent States are strongly backed by the protecting Power the people, under the influence of changing conditions, will reduce to chaos their national land laws; the basis on which the native system of society has been built up will be overthrown, and the disintegration of the States themselves will inevitably ensue.

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NORTHERN NIGERIA.

LAND TENURE AND TAXATION.

There has just been published the Report of the Northern Nigeria Lands Committee (Cd. 5102) setting forth the conclusions of the Committee (1) on the land system which it is advisable to adopt, and (2) as to the legislative and administrative measures necessitated by its adoption. The report is admirable from every point of view. It marks the most wonderful advance in the efforts that have been made to establish systems of land tenure which would secure justice and freedom to all parties in our Colonies or Protectorates. The following are a few extracts:—

". . . . The first object of the Government is so to exercise its power of control of all lands as to secure to the native the undisturbed enjoyment of his occupation and use of land. No intermediate right to the land (nothing in the nature of a relation of mesne lord and tenant) is recognised. The native conception appears to be that each head of a family is entitled to the enjoyment of sufficient land within the limits of the village or other community to which he belongs for the support of his household. If the land he has occupied is exhausted he is entitled to permission to occupy fresh land. If he has no land, for instance, when he grows up and has a family of his own, he is entitled to permission to cultivate a new piece of land. It is the duty of the Government to protect the occupier from disturbance. His title to the enjoyment of land is that of a licensee of a Government, and he can only be deprived of his enjoyment by the Government. . . . The evidence shows that in practice the transfer of the right of enjoyment to a native occupier also required the assent of the Chief. For the proper protection of the native it seems necessary that the consent of the Government should be required to any transfer of occupation and enjoyment from one native to another, and it seems that for this purpose legislation is necessary.

"If anything in the nature of free alienation of the rights of enjoyment and user of land were recognised by law the whole of the land in all probability would within a very short time be heavily mortgaged.

"29. It seems probable that questions of the right to occupy definite portions of land or houses are more likely to arise in thickly populated areas. For instance, should the law make any difference in respect of the occupation of land in urban and in rural districts? We should answer this question in the negative. It is quite possible that some system of land registration may be adopted in urban districts before it can be carried out in rural districts. But it seems important that the principles that all land is under the control of the Government and that legal security for the validity of any transfer of rights of occupation and enjoymint can only be given under a contract to which the Government is a party should continue to be recognised in urban as well as in rural districts.

"In urban and in rural districts there is a risk, especially as vacant land becomes filled up, that some sort of valuable title to bequeath and transfer land may grow up and be recognised by native law and custom; and this development of something akin to a proprietary right in land is a danger against which it is important to guard. It is difficult, if not impossible, to prevent it by legislation, but the variation of the assessment of both rural and urban holdings from year to year, which is in the administrative power of the Resident, should be so employed as to prevent as far as possible land from acquiring a marketable value other than that derived from the improvements made upon it."

Criticising an earlier proclamation or law, the Committee continue:—

"We think it will be necessary to limit the terms of this Proclamation so as to exclude the application of its provisions to the law relating to the tenure of land. As has already been observed the evidence appears to us to establish that the English conception of an estate in land is wholly foreign to Nigerian customs and ideas. That a ruler should control the land, should appropriate such share of the produce as custom allows, and should deprive for sufficient reason the occupier of his enjoyment of land and grant it to some one else is well understood, and the law and methods of administration should, in our opinion, be directed rather to measures for giving security to the occupier against outside interference than attempt to create the new and strange idea of an estate or property in the land itself.

"We think, therefore, that the law of the Protectorate relating to the tenure, occupation and enjoyment of land within the

Protectorate should rest on Proclamations specially dealing with that branch of the law, and not on the general introduction of the doctrines of English law and equity contained in No. 4 of 1900. We think, further, that it will be necessary also to repeal so much of the Supreme Court and Provincial Courts Proclamations as enables the parties by an express or implied contract to submit themselves to English law in matters relating to the tenure and enjoyment of any land.

"The Lands Proclamation No. 8 of 1900 has already been quoted. This enactment prevents the acquisition of any interest in or right over land from a native by a non-native without the consent in writing of the High Commissioner first had and obtained. This, as has been already observed, is a strong assertion of the principle that the Government has the right and the duty of controlling acquisition of land within the Protectorate by non-natives. It is, in our opinion, a most useful and necessary provision. The phraseology may, perhaps, be open to criticism as recognising a form of alienation foreign to Nigerian custom, and probably the Proclamation may be superseded by a wider declaration of the law to the effect that no right of cultivation or enjoyment of land can be acquired either by a native or non-native without the assent of the Government. We think it is desirable that a declaration of this principle should be made by Proclamation as the basis of the system of land tenure.

TAXATION.

"One of the forms of wealth which is most likely to increase in value is land. All experience shows that in a progressive community the profits arising from the use of land tend constantly to increase. The construction of roads and railways, the introduction of new industries, and the general progress of Northern Nigeria, will, independently of the exertions of the cultivators, augment the profits derived from the use of land. It is desirable that taxation should be such as to aim at securing for the state this increment in value, but at the same time, while recognising this general principle, it is not clear to us that it has yet been accepted or forms any part of the indigenous scheme of taxation. The reason for this is no doubt that such an increase in the profits derived from land has not yet been experienced; there is still an abundance of good land not brought under cultivation, and rent in the economic sense, whether payable to the State or to an individual, has not yet emerged. But that, with the growth of population and the pressure upon the means of subsistence, it will shortly emerge appears probable, and it seems desirable before it has come into view and been made by native custom or legal decision the subject of private property to declare the right of the State in these expanding values. These considerations point to the imposition of a special contribution from occupiers of land which would rather be in the nature of rent than a tax upon agricultural profits. We are united in thinking that a land revenue, which would in fact be economic rent and would increase with the development of the Protectorate, should eventually form an integral part of the revenues of Northern Nigeria, but before such a land revenue can be accurately assessed the country must be surveyed; for this the Government of Northern Nigeria does not possess the necessary staff. . . . In order to carry out our recommendation it is only necessary that the payment made to the State for the use of land should be kept distinct from other taxation and be recognised by the people to be assessed upon distinct principles.

"If our recommendation is accepted, taxation in the Protectorate will fall under three heads, viz.:—

"I. Payment for the use of land, urban as well as agricultural.

"II. A tax on the trading and industrial classes.

"III. A tax on live stock:

"(*a*) Jangali.

"(*b*) On other live stock.

"This tax may perhaps ultimately be merged in one or other of the preceding heads.

". . . . The retention in Northern Nigeria of annual revisions of the assessment is desirable. It appears that the revision of the assessment provides the occasion for an annual gathering of the district headmen in the presence of the Emir and the Resident at which the rates of assessment are discussed, and if no changes are brought to notice the previously existing rates are renewed. We can well believe that these annual gatherings provide useful opportunities for discussing the condition of the province and a variety of administrative questions, and we are therefore not prepared to recommend any change in what we understand to be the recognised rule, that rates of taxation and land revenue are liable to revision every year."

GERMANY.

DEFECT OF UNEARNED INCREMENT TAX.

A Reuter message from Berlin on March 9th gives the following information about the tax on unearned increment:—

The introduction of an unearned increment tax in Berlin has produced a rush on the part of sellers of land to complete bargains before the impost comes into force. Every day large land sales are announced. Two of them to-day amounted together to 11,000,000 marks (£550,000). In many cases owners have escaped the necessity of paying hundreds of thousands of marks to the city treasury. The tax can only be collected when the property changes hands. The city fathers foresaw the present development, hence their moderate estimate of half a million marks (£25,000) as the first year's yield of the tax.

A further dispatch on April 11th states that:—

As a part of the Imperial financial settlement last year it was enacted that the Government should within a given period introduce a Bill establishing a tax on unearned increment to produce at least £1,000,000 a year. It is announced that the drafting of this Bill has been completed, and that it will be introduced in the Reichstag on its reassembly to-morrow. It provides that the tax shall apply only to real estate. It will be payable on the sale of property and is to be collected by the municipalities and rural authorities, many of whom already have local taxes on unearned increment.

Local authorities will be required to hand over 6 per cent. of the yield of the tax to the Imperial Treasury, which expects to net £1,500,000 yearly from the impost. All forms of property other than real estate are exempted from the operation of the tax on the ground that the inclusion of securities, &c., would impose an intolerable burden on trade, drive capital abroad, and keep foreign capital out of Germany, with a resultant depreciation of German State and other securities and loss of revenue from stamp duties. It is hoped that the measure will pass the Reichstag this session, and, as last year all Parties accepted in principle an unearned increment tax on real property, the hope will probably be realised. The Federal Council gave its assent to the Bill at to-day's sitting.

THE LAND QUESTION IN HUNGARY.

By ROBERT BRAUN, Ph.D.

The history of landholding in Hungary begins—as it does in every other country—with common property in land. When the Hungarians conquered their country, the whole nation was divided into seven tribes, each tribe getting its share of the land. With the introduction of the Christian religion (in 1000 A.D.) and the creation of a new central power, that of a king, the ownership of these tribal lands was transferred to the Crown. With the establishment of western law feudalism appeared, and in the course of centuries—as in other European countries—nearly all the land fell into the hands of large landlords, with tenants and landless peasants under them. But still there were some exceptions, and there were places where the cultivators of the soil had no individual landlord, but were tenants of the crown. In the earliest period of its history the kings, anxious to strengthen their newly created power, looked for support in foreign countries, and to that end encouraged Germans to migrate to Hungary. As an inducement the Germans were promised the maintenance of their own law, the free election of their judges and priests, and exemption from all intermediate ecclesiastical and temporal power. The colonisation of Hungary went on, and many thousands of western Europeans settled, finding relief from the oppression of the land system in their own countries. The descendants of such settlers are the Germans in Transylvania, generally called Saxons. Other citizens of Hungary had similar privileges conferred on them for special services.

The year 1878 put an end to feudalism in Hungary. The peasants became freeholders of the land they had cultivated, the landlords being paid rich compensation for their rights. But only a small fraction of the whole land was under cultivation. The greater part consisted of woods and pastures, up to that time held in common by peasants and landlords, and this had also to be divided. In this division the landlords used their greater political influence in order to secure for themselves the best and richest areas; nevertheless the peasants obtained, in the vicinity of the villages where they lived, their smaller or larger

portion of this land. This was of very great importance to them, as many gained partly or exclusively their livelihood from cattle-raising. The question then arose whether this common land should be the property of the village, with equal right of use to every inhabitant, or the property of the individual peasants who had been using it at the time of division. The question was solved in the latter sense and the consequence was the creation of a rural proletariate. But this was not all. The government regarding common property in land as an obstacle in the way of its proper use, facilitated subdivision and private property. Nearly all the common land in Hungary is either divided or in process of being divided. The basis of the allotment was the amount of arable land held. The more arable land a proprietor had, the greater was his share of the common land, with access to the commonage now denied to them, and artificial pastures were at that time nearly unknown in Hungary, most peasants were rendered unable to feed their cattle, and they were obliged to part with them. The consequence was a decrease in the number of all domestic animals, the land was deprived, not only of the animal power necessary to work it, but also of manure, and a sudden decline in agriculture set in. Even worse results attended the division of the woodland. Systematic forestry cannot be conducted on a small scale; many of the holders of the land after division quickly got rid of their portion, selling as a rule without knowing the extent, location, and still less the value of the property that belonged to them. Adventurers and speculators took advantage of the ignorance of peasants and robbed them of their patrimony. It might be mentioned here that a very conservative author (Dr. Sebes), who held a high position in the ministry, writes that on an average a Hungarian acre (1.72 English acre) of woodland was sold for about 1s. 8d., its real value varying from £17 to £30. The first work of the new proprietors was to cut down the woods, which had become especially valuable during the previous 8 or 10 years. The consequence was quite disastrous. The thin stratum of land being no longer protected, was soon washed away by torrents and the bare rocks exposed, which are never likely to be capable of cultivation. This caused a most unfavourable change in the climate, and in the distribution of moisture. The government felt obliged to interfere in order to check this wholesale denudation and to force the proprietors to observe less reckless methods. They forbade them to give a share for free use to any owner having less than 170 acres. These measures were, however, ineffective as the speculators bought up several shares and, having more than 170 acres, they secured the free use of these lands.

Hungary is a country with remarkable agricultural resources. Of the whole area only 5 per cent. is incapable of cultivation—in Great Britain the proportion is 41.8 per cent.—the soil is, without question, one of the most fertile in Europe. Yet there are few European countries in which the average yield of crops per acre is less than in Hungary.

One third of Hungary is owned by 1000 proprietors. The cultivatable area is poorly exploited, especially on the larger estates. For instance, the Greek Episcopate of Nagyvarad grows cereals on only 1 per cent of its 170,000 acres. The emigration from Hungary is nearly 200,000 people per annum, being second only to Italy. Strangely enough many people are inclined to say that the emigration is due to there being more people in the country than the land can support. There is said to be "over population." People who think this to be the cause are led to think that the remedy is the "protection" of home industries. Aided by a tariff, they say, a manufacturing industry could provide more people with work, that the taxes would be paid partly by the importers, and the cry is "tax the foreigner!" But that the evil is due to other causes and must be cured by other measures, can be proved from the evidence, which even a superficial examination of social conditions will reveal. Let us take an example and a contrast. In the eastern part of Hungary, called Transylvania, where I live, there are two nationalities who never had individual tenure of land: the Hungarians, called in Transylvania Szekelys, and the Saxons, the descendants of the ancient German colonists. The former will provide the example and the latter the contrast. When the new land laws were passed the leaders of the Szekelys used their political influence to promote the division of common pastures and woodlands. The greatest and most valuable part went over to speculators, and the people themselves are now living in misery, often exposed to starvation in winter. The full effect of this expropriation is not yet felt as there is still plenty of work in the woods, and the building of an important railway in that part of the country provides employment for the time being. The railway will be opened next spring, and gangs of men discharged, and as work in the woods is gradually growing scarcer, the outlook for the people in that region is indeed bad; for there is little opportunity for them making a living. These 600,000 people near the frontier belonging to the properly Hungarian (Magyar) race, have a special political importance, and the government, heedless of the expenditure incurred, are giving them all possible support. A special Szekely relief department has been created in the Ministry of Agriculture, which disposes of considerable sums providing seed, well bred cattle, horses, poultry etc., at cheap or nominal prices, teaching home industries and new methods of agriculture. The Department is working honestly, I myself see its work and know its officials, but in spite of all their efforts there is no essential change for the better. There is not one of the officials who would say there has been improvement. Indeed, it would be a marvel to me if there was any change. For what can such petty means do to make amends for the greatest economic misfortune a people can suffer, namely, the loss of its land? They can be sustained as beggars are sustained and demoralised by gratuitous gifts, but they can never become a free, self-supporting people until their rights to the land are restored to them. Now look on another picture. There are about 200,000 Saxons in Hungary who own about 2 million acres and of this not quite 70 per cent. is common land. The legal proprietor is the village community. Consider how different has been the development of the Saxon territory from that of the Szekelys I have described. The Saxon deputies pleaded in the Hungarian parliament for their special customs, and a territorial law was passed in 1880, exempting all ancient Saxon territory from the operation of the new land-laws. This prevents any individual proprietor from claiming any portion of the common land, large or small. This common land is used partly as common pasture, and partly as arable land, rented to individuals. The woods are managed by the State, and the timber is either divided among the villages or it is sold to the highest bidder. All returns are used for local purposes. Now, everybody knows in Transylvania that these Saxon villages are the most prosperous in the country. Most of them pay no local taxes. Many villages are giving timber and some electric light as a gift to the inhabitants. There are 13 villages in the county Brasso, which are especially prosperous. Even county taxes are paid out of the income from the common land, and to avoid the trouble they had of soldiers being quartered upon them in the villages, they built comfortable barracks to provide for the visits of regiments. Their special endowments for the poor they cannot spend as they have no poverty except perhaps temporarily. Last year one village spent 15 shillings on paupers. The Saxon communities are raising more wheat per acre than is raised in any other part of Hungary, though their soil is by no means the most fertile. As the State does not support their schools (the language in them being German), they maintain their own schools, and not only do they have the best public schools, but they have 10 colleges or "gymnasia." They have the best schools, the best instructed clergy, and the most favourable economic conditions in the country. Is it necessary to add that they have the least amount of crime? Their banks are the richest in Transylvania and one of them spent last year for schools and humanitarian purposes as much as £5,000.

Many argue that this thrift and public spirit is a special characteristic of the Teutonic race. I do not think so. There are many hundred German villages in Hungary in deep poverty; nay, there are even such Saxon villages: but they all parted with their common lands. The good public spirit is the natural outcome of common moral and material interests, the emblem of which is common land. This land once lost, all moral and material ties, which keep a community together, are lost too.

GREECE.

THE LAND QUESTION IN THESSALY.

An article on this subject appeared in the TIMES of April 12th. The following extracts indicate the nature of the problem:—

The existing system of land tenure in Thessaly, unlike that of the rest of Greece—where, except in the Ionian Islands and a few isolated districts on the mainland, peasant proprietorship has been established—is based on feudal principles. It owes its origin to the institution of the Turkish feudal system in 1397, after which a number of Seljuk noble families came over from Asia Minor and received fiefs in this country and in Southern

Macedonia. Some of the present Moslem landowners, who are now in a minority as compared with the Greek proprietors, are their direct descendants. Scattered at wide intervals over the vast central plain of Thessaly may be seen the tall white houses of the landlords, palatial in contrast with their humble surroundings, and around them are grouped the mud-built habitations of the peasants, some thatched, some roofed with red tiles. In many cases, unhappily, the tall house stands empty; sometimes it is even unfurnished; in Thessaly, as in Ireland, absenteeism has been productive of many evils. Close by, as a rule, is the smaller mansion of the overseer, or caretaker, or, it may be, of the enterprising speculator, usually a Greek, who has taken the estate for a term of years with the sole object of making money by the venture. I visited many of the peasants' dwellings in the district of Larissa and in the neighbourhood of this town. The treeless villages, surrounded by deep mud or sheets of water, presented a melancholy spectacle in the pitiless rain which fell in torrents; the houses, generally, consist of two or three apartments, one of which is occupied by farm animals; the dwelling-rooms, as a rule, are fairly clean and not altogether uncomfortable. To judge by appearances, the condition of the Thessalian peasant, though far from satisfactory, is distinctly better than that of his Rumanian fellow-serf, which, in many instances, is a disgrace to European civilization.

The relations of the peasant to the landlord differ considerably on the various estates. The land, as in Corfu, is cultivated on the *métayer* system. In the district of Larissa, where cereals are almost exclusively grown, the landlord supplies the peasant with the seed and takes half the produce of the harvest; in that of Karditza, where the cultivation is of various kinds, he takes two-thirds, but supplies no seed. In many cases he has hitherto stood in the relation of a moneylender to the peasant, who usually needs advances till the harvest is reaped. The primitive state of affairs existing under the Turkish *régime* was far more favourable to the peasant than the new conditions. He was then a serf pure and simple, and the will of his landlord was his only law. No written contract existed, but the beys, especially those of the ancient families, were easy-going and merciful; they took from him what he could afford to give, they scolded him if he was lazy, and they helped him if he was in need without asking for repayment. The beys, as a rule, lived on their estates and relations of personal sympathy existed between them and their dependants. Then came a change, which vividly recalls what occurred in Ireland after the passage of the Encumbered Estates Act.

In 1881 Thessaly was annexed to Greece. The old class of landlords, thriftless, indeed, but generous and easy-going, was to a large extent replaced by a new set of proprietors, whose little finger was thicker than the loins of the beys. The serf, indeed, became a free man; he acquired political privileges, but the new owners wanted a return for their money, and the *tchifliks*, or farms, in which they invested it were now administered on "business principles." The era of written contracts, of ejections, of middlemen, of black-coated lawyers and politicians began. The peasants have not found happiness under the new dispensation. They scarcely understand the contracts and are powerless to impose terms on their employers. The lawyers have taught them to repudiate the advances of the landlord, who now closes his purse, his place being often taken by the usurer. The politicians profess sympathy for their grievances—for the peasant has a vote—but have hitherto done little to further their interests by beneficial legislation. In a word, the Parliamentary oligarchy, which constitutes the Greek single Chamber, has shamefully neglected the rural population. Even agricultural banks, such as have existed for years in Bulgaria, to the great advantage of the peasantry, are still unknown in this country. The excuse—that owing to the want of a cadastral map defining the limits of property such institutions of credit could not work satisfactorily—has never been put forward in the younger Balkan State. Greece is, in the main, an agricultural country, and Thessaly alone could supply its entire population with breadstuffs leaving a margin for exportation. Yet cereals to the value of some £2,000,000 are annually imported. The Government, it is true, has done something for Thessaly—by fits and starts; but space forbids a description of its spasmodic endeavours. The best record of its achievements is to be found in the actual state of the country—*si monumentum requiris, circumspice.*

Meanwhile education has progressed; the Greeks are a singularly intelligent race and never fail to read the newspapers; every village, however poor, has its schoolhouse and its schoolmaster, who, unlike his conservative English *confrère*, is usually more or less a revolutionary. In Thessaly, as in Rumania, the schoolmaster has played his part in inculcating the rights of man and fomenting agrarian discontent. The free citizen of to-day, the serf of yesterday, is beginning to ask whether he is not entitled to a civilized existence. He sees around him a corruption which exceeds anything that he or his father witnessed in the days of the Turks. Of this even a casual visitor can find palpable evidence; the dreariest spectacle which I have witnessed in Thessaly was that of the wretched refugees from Bulgaria in "New Philippopolis" shivering in badly constructed houses built by unconscientious contractors, while the rain soaked through the roofs, and complaining that the little parcels of land meted out to them by the officials had been filched by usurpers possessing the protection of some powerful politician. . . . . All is now quiet, but all is not well. Sooner or later fresh trouble is inevitable, and the peasants are said to have resolved to "hold the harvest" next autumn. Something assuredly must be done to better the condition of these helots of modern Greece.

RUSSIA.

The TIMES of April 11th stated that the Council of the Empire had passed the main clauses of the Agrarian Bill, rejecting by narrow majorities amendments substituting the principle of family ownership for the principle of individual ownership of peasant lands. The minority included members of both sides of the House, who apprehended disastrous consequences from the sudden abolition of the communal system. It required all the persuasive eloquence of the Premier to save the Bill.

JAVA.

STATE RESUMPTION OF LAND.

The Netherland Legation has issued the following statement which appeared in the TIMES of April 18th:—

It has been brought to the notice of the Netherland Government that a rumour finds currency among commercial circles in England that it is not the intention to expropriate the private lands (freehold estates) if the sovereign rights to those lands are surrendered. This rumour is entirely without foundation. By such a surrender the objections against ownership of this kind, which for many reasons exist, are not removed, so that the Bill which has often been referred to, and which is well known in this country, aims at bringing back to the State domain the property itself, with all rights and obligations appertaining thereto.

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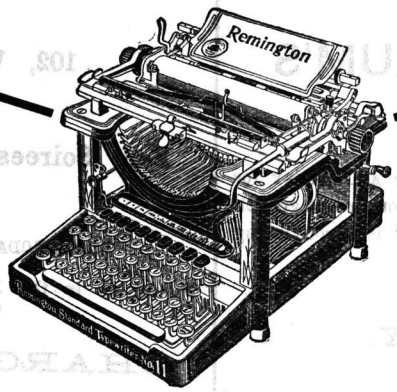

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